TPT and Other Tax Rate Tables

TRANSACTION PRIVILEGE TAX RATES

ONE NEW TPT RATE CHANGE EFFECTIVE AUGUST 1, 2022

(Changes are highlighted in yellow)

GLOBE

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

(Changes are highlighted in yellow)

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

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

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

Arizona State, County and City

TRANSACTION PRIVILEGE AND OTHER TAX RATE TABLES

| 711120 | TABLE 1 | | | | | 0.0107 | | RATES FO | | | | NTIES | , LDLLO | | | liective Augu | 1, 2022 |
|------------------|-------------------------------------|------------------|-------------------|---------------|-----------------|-----------------|-------------------|-----------------|-----------------|---------------|----------------|---------------------|------------------|---------------|--------------------------------------|--|---|
| Business Code | TAXABLE ACTIVITIES ^a | Cochise (COH) | Coconino (COC) | Gila (GLA) | Graham (GRA) | La Paz (LAP) | Maricopa (MAR) | Mohave (MOH) | Navajo (NAV) | Pima (PMA) | Pinal (PNL) | Santa Cruz (STC) | Yavapai (YAV) | Yuma (YMA) | Apache (APA) Greenlee (GRN) | Accounting Credit Rate for Paper Filers (STATE TAX ONLY) | Accounting Credit Rate for Electronic Filers (STATE TAX ONLY) |
| 002 | Mining-Nonmetal | 3.437% | 4.05% | 3.75% | 3.75% | 3.75% | 3.562% | 3.125% | 3.643% | 3.437% | 3.805% | 3.75% | 3.593% | 3.812% | 3.437% | .0313% | .0375% |
| 004 | Utilities | 6.10% | 6.90% | 6.60% | 6.60% | 6.60% | 6.30% | 5.60% | 6.43% | 6.10% | 6.70% | 6.60% | 6.35% | 6.712% | 6.10% | .056% | .0672% |
| 005 | Communications k | 6.10% | 6.90% | 6.60% | 6.60% | 6.60% | 6.30% | 5.60% | 6.43% | 6.10% | 6.70% | 6.60% | 6.35% | 6.712% | 6.10% | .056% | .0672% |
| 006 | Transporting | 6.10% | 6.90% | 6.60% | 6.60% | 6.60% | 6.30% | 5.60% | 6.43% | 6.10% | 6.70% | 6.60% | 6.35% | 6.712% | 6.10% | .056% | .0672% |
| 007 | Private (Rail) Car | 6.10% | 6.90% | 6.60% | 6.60% | 6.60% | 6.30% | 5.60% | 6.43% | 6.10% | 6.70% | 6.60% | 6.35% | 6.712% | 6.10% | .056% | .0672% |
| 008 | Pipeline | 6.10% | 6.90% | 6.60% | 6.60% | 6.60% | 6.30% | 5.60% | 6.43% | 6.10% | 6.70% | 6.60% | 6.35% | 6.712% | 6.10% | .056% | .0672% |
| 009 | Publication | 6.10% | 6.90% | 6.60% | 6.60% | 6.60% | 6.30% | 5.60% | 6.43% | 6.10% | 6.70% | 6.60% | 6.35% | 6.712% | 6.10% | .056% | .0672% |
| 010 | Job Printing | 6.10% | 6.90% | 6.60% | 6.60% | 6.60% | 6.30% | 5.60% | 6.43% | 6.10% | 6.70% | 6.60% | 6.35% | 6.712% | 6.10% | .056% | .0672% |
| 011 | Restaurants and Bars | 6.10% | 6.90% | 6.60% | 6.60% | 6.60% | 6.30% | 5.60% | 6.43% | 6.10% | 6.70% | 6.60% | 6.35% | 6.712% | 6.10% | .056% | .0672% |
| 012 | Amusement | 6.10% | 6.90% | 6.60% | 6.60% | 6.60% | 6.30% | 5.60% | 6.43% | 6.10% | 6.70% | 6.60% | 6.35% | 6.712% | 6.10% | .056% | .0672% |
| 013 | Commercial Lease | 0 | 0.3% | 0.5% | 0 | 0 | 0.5% | 0 | 0 | 0.5% | 0.5% | 0 | 0 | 0 | 0 | 0 | 0 |
| 014 | Personal Property Rental | 6.10% | 6.90% | 6.60% | 6.60% | 6.60% | 6.30% | 5.60% | 6.43% | 6.10% | 6.70% | 6.60% | 6.35% | 6.712% | 6.10% | .056% | .0672% |
| 414 | Peer-to-Peer Car Sharing | 6.10% | 6.90% | 6.60% | 6.60% | 6.60% | 6.30% | 5.60% | 6.43% | 6.10% | 6.70% | 6.60% | 6.35% | 6.712% | 6.10% | .056% | .0672% |
| 015 | Contracting-Prime | 6.10% | 6.90% | 6.60% | 6.60% | 6.60% | 6.30% | 5.60% | 6.43% | 6.10% | 6.70% | 6.60% | 6.35% | 6.712% | 6.10% | .056% | .0672% |
| 017 | Retail | 6.10% | 6.90% | 6.60% | 6.60% | 6.60% | 6.30% | 5.60% | 6.43% | 6.10% | 6.70% | 6.60% | 6.35% | 6.712% | 6.10% | .056% | .0672% |
| 315 | MRRA Amount | 6.10% | 6.90% | 6.60% | 6.60% | 6.60% | 6.30% | 5.60% | 6.43% | 6.10% | 6.70% | 6.60% | 6.35% | 6.712% | 6.10% | N/A | N/A |
| 019 | Severance–Metalliferous Mining | 2.50% | 2.50% | 2.50% | 2.50% | 2.50% | 2.50% | 2.50% | 2.50% | 2.50% | 2.50% | 2.50% | 2.50% | 2.50% | 2.50% | .025% | .03% |
| 025 | Transient Lodging b | 6.05% | 6.90% | 6.60% | 6.55% | 6.60% | 7.27% | 5.50% | 6.38% | 6.05% | 6.698% | 6.60% | 6.325% | 6.71% | 6.05% | .055% | .066% |
| 325 | Online Lodging Marketplace m | 6.05% | 6.60% | 6.05% | 6.55% | 6.60% | 5.72% | 5.50% | 6.38% | 5.50% | 6.148% | 6.60% | 6.325% | 6.710% | 6.05% | .055% | .066% |
| 026 | Use Tax-Utilities | 6.10% | 5.90% | 5.60% | 6.10% | 6.10% | 5.60% | 5.60% | 5.60% | 6.10% | 6.10% | 5.60% | 5.60% | 6.60% | 5.60% | N/A | N/A |
| 029 | Use Tax Purchases | 5.60% | 5.60% | 5.60% | 5.60% | 5.60% | 5.60% | 5.60% | 5.60% | 5.60% | 5.60% | 5.60% | 5.60% | 5.60% | 5.60% | N/A | N/A |
| 030 | Use Tax From Inventory | 5.60% | 5.60% | 5.60% | 5.60% | 5.60% | 5.60% | 5.60% | 5.60% | 5.60% | 5.60% | 5.60% | 5.60% | 5.60% | 5.60% | N/A | N/A |
| 033 | Telecommunications Devices | 1.10% | 1.10% | 1.10% | 1.10% | 1.10% | 1.10% | 1.10% | 1.10% | 1.10% | 1.10% | 1.10% | 1.10% | 1.10% | 1.10% | N/A | N/A |
| 041 | Municipal Water ^c | 65¢ | 65¢ | 65¢ | 65¢ | 65¢ | 65¢ | 65¢ | 65¢ | 65¢ | 65¢ | 65¢ | 65¢ | 65¢ | 65¢ | N/A | N/A |
| 049 | Jet Fuel Tax d | 3.355¢ | 3.965¢ | 3.66¢ | 3.66¢ | 3.66¢ | 3.355¢ | 3.05¢ | 3.5563¢ | 3.355¢ | 3.66¢ | 3.66¢ | 3.507¢ | 3.660¢ | 3.355¢ | N/A | N/A |
| 051 | Jet Fuel Use Tax d | 3.05¢ | 3.05¢ | 3.05¢ | 3.05% | 3.05¢ | 3.05¢ | 3.05¢ | 3.05¢ | 3.05¢ | 3.05¢ | 3.05¢ | 3.05¢ | 3.05¢ | 3.05¢ | N/A | N/A |
| 053/055 | Rental Car Surcharge e, h | 0 | 0 | 0 | 0 | 0 | \$2.50 | 0 | 0 | \$3.50 | 0 | 0 | 0 | 0 | 0 | N/A | N/A |
| 129 | Use Tax Direct Payments | 5.60% | 5.60% | 5.60% | 5.60% | 5.60% | 5.60% | 5.60% | 5.60% | 5.60% | 5.60% | 5.60% | 5.60% | 5.60% | 5.60% | N/A | N/A |
| 153 | Rental Car Surcharge–Stadium h | 0 | 0 | 0 | 0 | 0 | 3.25% | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | N/A | N/A |
| 911 | 911 Telecommunications ^g | 20¢ | 20¢ | 20¢ | 20¢ | 20¢ | 20¢ | 20¢ | 20¢ | 20¢ | 20¢ | 20¢ | 20¢ | 20¢ | 20¢ | N/A | N/A |
| 912 | E911 Prepaid Wireless | 0.8% | 0.8% | 0.8% | 0.8% | 0.8% | 0.8% | 0.8% | 0.8% | 0.8% | 0.8% | 0.8% | 0.8% | 0.8% | 0.8% | N/A | N/A |

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

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

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

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

Page 2

TRANSACTION PRIVILEGE AND OTHER TAX RATE TABLES

| TABLE 2 | | | | | MUNICIPALITIES | | | | All tax rat | tes are expressed as percentages (%) un | ess other | wise no | ted. |
|---|-----------------------|------------------|--------------|---------|---|-----------------------|------------------|--------------|-------------|--|--------------|--------------|--------|
| CITY/TOWN NAME | REGION / CITY CODE | BUSINESS CODE | TAX RATE | COUNTY | | REGION / CITY CODE | BUSINESS CODE | TAX RATE | COUNTY | CITY/TOWN NAME REGION CITY COL | / BUSINESS | TAX RATE | COUNTY |
| APACHE JUNCTION | AJ | | | MAR/PNL | AVONDALE | ΑV | | | MAR | BENSON BS | | | COH |
| Advertising | | 018 | 2.40 | | Advertising | | 018 | 2.50 | | Advertising | 018 | 3.50 | |
| Amusements | | 012 | 2.40 | | Amusements | | 012 | 2.50 | | Amusements | 012 | 3.50 | |
| Contracting – Prime | | 015 | 2.40 | | Contracting – Prime | | 015 | 2.50 | | Contracting – Prime | 015 | 4.00 | |
| Contracting – Speculative Builders | | 016 | 2.40 | | Contracting – Speculative Builders | | 016 | 2.50 | | Contracting – Speculative Builders | 016 | 4.00 | |
| Contracting – Owner Builder | | 037 | 2.40 | | Contracting – Owner Builder | | 037 | 2.50 | | Contracting – Owner Builder | 037 | 4.00 | |
| Feed at Wholesale | | 116 | 2.40 | | Job Printing | | 010 | 2.50 | | Job Printing | 010 | 3.50 | |
| Job Printing | | 010 | 2.40 | | Manufactured Buildings | | 027 | 2.50 | | Jet Fuel Sales (cents per gallon) | 049 | \$.035 | |
| Manufactured Buildings | | 027 | 2.40 | | Timbering and Other Extraction | | 020 | 2.50 | | Manufactured Buildings | 027 | 3.50 | |
| Timbering and Other Extraction | | 020 019 | 2.40 0.10 | | Severance – Metal Mining Publication | | 019 009 | 0.10 2.50 | | Timbering and Other Extraction | 020 019 | 3.50 0.10 | |
| Severance – Metal Mining Publication | | 009 | 2.40 | | Hotels | | 044 | 2.50 | | Severance – Metal Mining Publication | 009 | 3.50 | |
| Hotels | | 044 | 2.40 | | Hotel/Motel (Additional Tax) ^B | | 144 | 2.00 | | Hotels | 044 | 3.50 | |
| Hotel/Motel (Additional Tax) ^B | | 144 | 2.40 | | Residential Rental, Leasing and Licensing | a for Llea | 045 | 2.50 | | Hotel/Motel (Additional Tax) ^B | 144 | 2.00 | |
| Residential Rental, Leasing and Licensin | na for Llse | 045 | 2.40 | | Commercial Rental, Leasing and Licensing | | 213 | 2.50 | | Residential Rental, Leasing, & Licensing for Us | | 2.50 | |
| Commercial Rental, Leasing and Licensing | | 213 | 2.20 | | Rental, Leasing, & Licensing for Use of Ti | | 214 | 2.50 | | Commercial Rental, Leasing, & Licensing for Us | | 2.50 | |
| Rental Occupancy | 9 101 000 | 040 | 2.20 | | Restaurant and Bars | | 011 | 2.50 | | Rental, Leasing, & Licensing for Use of TPP | 214 | 2.50 | |
| Rental, Leasing, & Licensing for Use of T | ГРР | 214 | 2.40 | | Retail Sales | | 017 | 2.50 | | Restaurant and Bars | 011 | 3.50 | |
| Restaurant and Bars | | 011 | 2.40 | | Retail Sales (Single Item Over \$5,000) | | 717 | 1.50 | | Retail Sales | 017 | 3.50 | |
| Retail Sales | | 017 | 2.40 | | Retail Sales Food for Home Consumption | า | 062 | 2.50 | | Retail Sales (Single Item Over \$5,000) | 717 | 1.00 | |
| Retail Sales (Single Item Portion Over \$2 | 2,000) | 297 | 1.40 | | MRRA Amount D | | 315 | 2.50 | | Retail Sales Food for Home Consumption | 062 | 3.50 | |
| Retail Sales Food for Home Consumption | n | 062 | 2.40 | | Communications | | 005 | 2.50 | | MRRA Amount D | 315 | 3.50 | |
| MRRA Amount D | | 315 | 2.40 | | Transporting | | 006 | 2.50 | | Communications | 005 | 3.50 | |
| Communications | | 005 | 3.40 | | Utilities | | 004 | 2.50 | | Transporting | 006 | 3.50 | |
| Transporting | | 006 | 2.40 | | Use Tax Purchases | | 029 | 1.50 | | Utilities | 004 | 3.50 | |
| Utilities | | 004 | 3.40 | | Use Tax From Inventory | | 030 | 1.50 | | Jet Fuel Use Tax (cents per gallon) | 051 | \$.035 | |
| Use Tax Purchases | | 029 | 2.40 | | | | | | | Use Tax Purchases | 029 | 3.50 | |
| Use Tax (Single Item Portion Over \$2,00 | 00) | 299 | 1.40 | | | | | | | Use Tax Purchases (Single Item Over \$5,000) | 729 | 1.00 | |
| Use Tax From Inventory | | 030 | 2.40 | | | | | | | Use Tax From Inventory | 030 | 3.50 | |
| CITY/TOWN NAME | REGION / CITY CODE | BUSINESS | TAX RATE | COUNTY | CITY/TOWN NAME | REGION / CITY CODE | BUSINESS | TAX RATE | COUNTY | CITY/TOWN NAME REGION | | TAX RATE | COUNTY |
| BISBEE | ВВ | | | СОН | BUCKEYE | BE | | | MAR | BULLHEAD CITY BH | | | MOH |
| Advertising | | 018 | 3.50 | | Advertising | | 018 | 3.00 | | Advertising | 018 | 2.00 | |
| Amusements | | 012 | 3.50 | | Amusements | | 012 | 3.00 | | Amusements | 012 | 2.00 | |
| Contracting – Prime | | 015 | 3.50 | | Contracting – Prime | | 015 | 3.00 | | Contracting – Prime | 015 | 2.00 | |
| Contracting – Speculative Builders | | 016 | 3.50 | | Contracting – Speculative Builders | | 016 | 3.00 | | Contracting – Speculative Builders | 016 | 2.00 | |
| Contracting – Owner Builder | | 037 | 3.50 | | Contracting – Owner Builder | | 037 | 3.00 | | Contracting – Owner Builder | 037 | 2.00 | |
| Feed at Wholesale | | 116 | 3.50 | | Feed at Wholesale | | 116 | 3.00 | | Job Printing | 010 | 2.00 | |
| Job Printing | | 010 | 3.50 | | Job Printing | | 010 | 3.00 | | Jet Fuel Sales (cents per gallon) | 049 | \$.03 | |
| Manufactured Buildings | | 027 | 3.50 | | Manufactured Buildings | | 027 | 3.00 | | Manufactured Buildings | 027 | 2.00 | |
| Timbering and Other Extraction | | 020 | 3.50 | | Timbering and Other Extraction | | 020 | 3.00 | | Timbering and Other Extraction | 020 | 2.00 | |
| Severance – Metal Mining | | 019 | 0.10 | | Severance – Metal Mining | | 019 | 0.10 | | Severance – Metal Mining | 019 | 0.10 | |
| Publication | | 009 | 3.50 | | Publication | | 009 | 3.00 | | Publication | 009 | 2.00 | |
| Hotels | | 044 | 3.50 | | Hotels | | 044 | 3.00 | | Hotels | 044 | 2.00 | |
| Hotel/Motel (Additional Tax) ^B | f!! | 144 | 5.00 | | Hotel/Motel (Additional Tax) ^B | | 144 | 3.00 | | Hotel/Motel (Additional Tax) ^B | 144 | 3.00 | |
| Residential Rental, Leasing, & Licensing | | 045 213 | 3.50 3.50 | | Residential Rental, Leasing, & Licensing f Commercial Rental, Leasing, & Licensing | | 045 | 2.00 | | Commercial Rental, Leasing, & Licensing for Use Rental, Leasing, & Licensing for Use of TPP | e 213 214 | 2.00 | |
| Commercial Rental, Leasing, & Licensing Rental, Leasing, & Licensing for Use of T | | 213 | 3.50 | | Rental Occupancy | IOI USE | 213 040 | 2.00 | | Restaurant and Bars | 011 | 2.00 | |
| Restaurant and Bars | IFF | 011 | 3.50 | | Rental, Leasing, & Licensing for Use of TF | PP | 214 | 3.00 | | Retail Sales | 017 | 2.00 | |
| Retail Sales | | 017 | 3.50 | | Restaurant and Bars | • | 011 | 3.00 | | MRRA Amount D | 315 | 2.00 | |
| Retail Sales Food for Home Consumption | n | 062 | 3.50 | | Retail Sales | | 017 | 3.00 | | Communications | 005 | 2.00 | |
| MRRA Amount D | •• | 315 | 3.50 | | Retail Sales (Single Item Over \$1,999.99) |) | 307 | 1.10 | | Transporting | 006 | 2.00 | |
| Communications | | 005 | 3.50 | | Retail Sales Food for Home Consumption | | 062 | 3.00 | | Utilities | 004 | 2.00 | |
| Transporting | | 006 | 3.50 | | MRRA Amount D | | 315 | 3.00 | | Jet Fuel Use Tax (cents per gallon) | 051 | \$.03 | |
| Utilities | | 004 | 3.50 | | Communications | | 005 | 4.00 | | Use Tax Purchases | 029 | 2.00 | |
| - | | ••• | 5.50 | | Transporting | | 006 | 3.00 | | Use Tax From Inventory | 030 | 2.00 | |
| | | | | | Utilities | | 004 | 3.00 | | •, | 500 | | |
| | | | | | | | | | | | | | |

| | (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. |
|---|--|---|--|
| 11 4 14 4 4 4 4 1 1 1 1 4 1 1 1 1 1 1 1 | (B) If you report under Hotel (Business code 044), this city has an Additional | (D) Report amount due on materials purchased exempt from tax and incorporated | (E) When reporting for Short Term Motor Vehicle you must report Business |
| Hotel tax rate that must be applied and reported (Business Code 144). Into a Maintenance, Repair, Replacement or Alteration (MRRA) project. Code 214 and 114 for this City. | Hotel tax rate that must be applied and reported (Business Code 144). | into a Maintenance, Repair, Replacement or Alteration (MRRA) project. | Code 214 and 114 for this City. |

TRANSACTION PRIVILEGE AND OTHER TAX RATE TABLES

| All tax rates are expressed as percentages (%) unless otherwise noted | | | | | |
|---|---------------------|---|---|--|--|
| REGION / CITY CODE | BUSINESS | TAX RATE | COUNTY | | |
| CG | | | PNL | | |
| | 018 | 1.80 | | | |
| | 012 | 1.80 | | | |
| | 015 | 4.00 | | | |
| uilders | 016 | 4.00 | | | |
| | 037 | 4.00 | | | |
| | 010 | 1.80 | | | |
| | 027 | 1.80 | | | |
| ion | 020 | 1.80 | | | |
| | 019 | 0.10 | | | |
| | 009 | 1.80 | | | |
| | 044 | 1.80 | | | |
| 3 | 144 | 2.00 | | | |
| & Licensing for Use | 045 | 1.80 | | | |
| , & Licensing for Use | 213 | 1.80 | | | |
| for Use of TPP | 214 | 1.80 | | | |
| | 011 | 1.80 | | | |
| | 017 | 2.00 | | | |
| rtion Over \$5,000) | 357 | 1.50 | | | |
| Consumption | 062 | 2.00 | | | |
| | 315 | 2.00 | | | |
| | 005 | 2.00 | | | |
| | 006 | 1.80 | | | |
| | 004 | 2.00 | | | |
| | | | | | |
| | rtion Over \$5,000) | 011 017 rtion Over \$5,000) 357 Consumption 062 315 005 006 | 1.80 011 1.80 017 2.00 115 1.50 1.50 1.50 1.50 1.50 1.50 1. | | |

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

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

TRANSACTION PRIVILEGE AND OTHER TAX RATE TABLES

Effective August 1, 2022

| TABLE 2 | | | | | MUNICIPALITIES | | | | All tax rates are expressed as percentages (%) unless otherwise noted. | | | | | |
|---|-----------------------|------------------|-------------|--------|--|----|------------------------------------|-------------|--|--|------------------|------------------|-------------|--------|
| CITY/TOWN NAME | REGION / CITY CODE | BUSINESS CODE | TAX RATE | COUNTY | CITY/TOWN NAME REGI | | BUSINESS CODE | TAX RATE | COUNTY | | GION / Y CODE | BUSINESS CODE | TAX RATE | COUNTY |
| CLARKDALE | CD | | | YAV | <u>CLIFTON</u> C | F | | | GRN | COLORADO CITY | CC | | | MOH |
| Advertising | | 018 | 3.50 | | Advertising | | 018 | 3.00 | | Advertising | | 018 | 3.00 | |
| Amusements | | 012 | 3.50 | | Amusements | | 012 | 3.00 | | Amusements | | 012 | 7.00 | |
| Contracting – Prime | | 015 | 4.50 | | Contracting – Prime 015 | | 015 | 3.00 | | Contracting – Prime | | 015 | 2.00 | |
| Contracting – Speculative Builders | | 016 | 4.50 | | Contracting – Speculative Builders 016 3.00 Contracting – Speculative Builders | | Contracting – Speculative Builders | | 016 | 2.00 | | | | |
| Contracting – Owner Builder | | 037 | 4.50 | | Contracting – Owner Builder 037 3.00 Contracting – Owner Builder | | 037 | 2.00 | | | | | | |
| Job Printing | | 010 | 3.50 | | Job Printing | | 010 | 3.00 | | Job Printing | | 010 | 2.00 | |
| Manufactured Buildings | | 027 | 3.50 | | Manufactured Buildings | | 027 | 3.00 | | Manufactured Buildings | | 027 | 2.00 | |
| Timbering and Other Extraction | | 020 | 3.50 | | Timbering and Other Extraction | | 020 | 3.00 | | Timbering and Other Extraction | | 020 | 2.00 | |
| Severance – Metal Mining | | 019 | 0.10 | | Severance – Metal Mining | | 019 | 0.10 | | Severance – Metal Mining | | 019 | 0.10 | |
| Publication | | 009 | 3.50 | | Publication | | 009 | 3.00 | | Publication | | 009 | 2.00 | |
| Hotels | | 044 | 3.50 | | Hotels | | 044 | 3.00 | | Hotels | | 044 | 7.00 | |
| Hotel/Motel (Additional Tax) ^B | | 144 | 2.00 | | Residential Rental, Leasing, & Licensing for Use | e | 045 | 3.00 | | Hotel/Motel (Additional Tax) ^B | | 144 | 7.00 | |
| Residential Rental, Leasing, & Licensing | for Use | 045 | 3.00 | | Commercial Rental, Leasing, & Licensing for Us | se | 213 | 3.00 | | Residential Rental, Leasing, & Licensing for U | se | 045 | 2.00 | |
| Commercial Rental, Leasing, & Licensing | for Use | 213 | 3.00 | | Rental, Leasing, & Licensing for Use of TPP 214 3.00 Commercial Rental, Leasing, & Licensing for Use | | lse | 213 | 2.00 | | | | | |
| Rental, Leasing, & Licensing for Use of T | PP | 214 | 3.50 | | Restaurant and Bars | | 011 | 3.00 | | Rental Occupancy | | 040 | 2.00 | |
| Restaurant and Bars | | 011 | 3.50 | | Retail Sales | | 017 | 3.00 | | Rental, Leasing, & Licensing for Use of TPP | | 214 | 2.00 | |
| Retail Sales | | 017 | 3.50 | | Retail Sales (Single Item Portion Over \$9,999) | | 377 | 2.00 | | Restaurant and Bars | | 011 | 3.50 | |
| Retail Sales Food for Home Consumption | n | 062 | 3.00 | | Retail Sales Food for Home Consumption | | 062 | 3.00 | | Retail Sales | | 017 | 3.00 | |
| MRRA Amount D | | 315 | 3.50 | | MRRA Amount D | | 315 | 3.00 | | MRRA Amount D | | 315 | 3.00 | |
| Communications | | 005 | 3.50 | | Communications | | 005 | 3.00 | | Communications | | 005 | 7.00 | |
| Transporting | | 006 | 3.50 | | Transporting | | 006 | 3.00 | | Transporting | | 006 | 2.00 | |
| Utilities | | 004 | 3.50 | | Utilities | | 004 | 3.00 | | Utilities | | 004 | 2.00 | |
| | | | | | | | | | | Use Tax Purchases | | 029 | 2.00 | |
| | | | | | | | | | | Use Tax From Inventory | | 030 | 2.00 | |

| CITY/TOWN NAME | REGION / CITY CODE | BUSINESS CODE | TAX RATE | COUNTY |
|---|-----------------------|------------------|-------------|--------|
| COOLIDGE | CL | | | PNL |
| Advertising | | 018 | 3.00 | |
| Amusements | | 012 | 3.00 | |
| Contracting – Prime | | 015 | 4.00 | |
| Contracting – Speculative Builders | | 016 | 4.00 | |
| Contracting – Owner Builder | | 037 | 4.00 | |
| Feed at Wholesale | | 116 | 3.00 | |
| Job Printing | | 010 | 3.00 | |
| Manufactured Buildings | | 027 | 3.00 | |
| Timbering and Other Extraction | | 020 | 3.00 | |
| Severance – Metal Mining | | 019 | 0.10 | |
| Publication | | 009 | 3.00 | |
| Hotels | | 044 | 3.00 | |
| Hotel/Motel (Additional Tax) ^B | | 144 | 3.00 | |
| Residential Rental, Leasing, & Licensii | | 045 | 3.00 | |
| Commercial Rental, Leasing, & Licens | ing for Use | 213 | 3.00 | |
| Rental Occupancy | | 040 | 3.00 | |
| Rental, Leasing, & Licensing for Use of | f TPP | 214 | 3.00 | |
| Restaurant and Bars | | 011 | 3.00 | |
| Retail Sales | | 017 | 3.00 | |
| Retail Sales (Single Item Over \$10,000 | 0) | 917 | 1.50 | |
| Retail Sales Food for Home Consumpt | ion | 062 | 3.00 | |
| MRRA Amount D | | 315 | 3.00 | |
| Communications | | 005 | 3.00 | |
| Transporting | | 006 | 3.00 | |
| Utilities | | 004 | 3.00 | |
| Use Tax Purchases | | 029 | 3.00 | |
| Use Tax Purchases (Single Item Over | \$10,000) | 929 | 1.50 | |
| Use Tax From Inventory | | 030 | 3.00 | |

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

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

TRANSACTION PRIVILEGE AND OTHER TAX RATE TABLES

| TABLE 2 | | | | | MUNICIPALITIES | | | All tax | rates are expressed as percentages (%) unles | | | ed. |
|--|-------------------------------|---|--|--------|--|--|---|---------|--|---|---|--------|
| CITY/TOWN NAME | REGION / CITY CODE | BUSINESS | TAX RATE | COUNTY | CITY/TOWN NAME REGIO | | | COUNTY | CITY/TOWN NAME REGI | | | TE COL |
| OOUGLAS . | DL | | | СОН | <u>DUNCAN</u> DO | | | GRN | <u>EAGAR</u> EG | } | | AP |
| dvertising | | 018 | 3.80 | | Advertising | 018 | 2.00 | | Amusements | 012 | | 00 |
| musements | | 012 | 3.80 | | Amusements | 012 | 2.00 | | Contracting – Prime | 015 | | 00 |
| ontracting – Prime | | 015 | 3.80 | | Contracting – Prime | 015 | 2.00 | | Contracting – Speculative Builders | 016 | | 00 |
| ontracting – Speculative Builders | | 016 | 3.80 | | Contracting – Speculative Builders | 016 | 2.00 | | Contracting – Owner Builder | 037 | | 00 |
| ontracting – Owner Builder | | 037 | 3.80 | | Contracting – Owner Builder | 037 | 2.00 | | Job Printing | 010 | | 00 |
| eed at Wholesale | | 116 | 3.80 | | Job Printing | 010 | 2.00 | | Manufactured Buildings | 027 | | 00 |
| ob Printing | | 010 | 3.80 | | Manufactured Buildings | 027 | 2.00 | | Timbering and Other Extraction | 020 | | 00 |
| anufactured Buildings | | 027 | 3.80 | | Timbering and Other Extraction | 020 | 2.00 | | Severance – Metal Mining | 019 | | 10 |
| mbering and Other Extraction | | 020 | 3.80 | | Severance – Metal Mining | 019 | 0.10 | | Publication | 009 | | 00 |
| everance – Metal Mining | | 019 | 0.10 | | Publication | 009 | 2.00 | | Hotels | 044 | | 00 |
| ublication | | 009 | 3.80 | | Hotels | 044 | 2.00 | | Hotel/Motel (Additional Tax) ^B | 144 | | 00 |
| otels | | 044 | 3.80 | | Hotel/Motel (Additional Tax) ^B | 144 | 3.00 | | Residential Rental, Leasing, & Licensing for Use | | | 00 |
| otel/Motel (Additional Tax) ^B | | 144 | 4.00 | | Residential Rental, Leasing, & Licensing for Us | | 2.00 | | Commercial Rental, Leasing, & Licensing for Us | | | 00 |
| esidential Rental, Leasing and Licensing f | | 045 | 2.80 | | Commercial Rental, Leasing, & Licensing for U | | 2.00 | | Rental Occupancy | 040 | | 00 |
| ommercial Rental, Leasing, & Licensing fo | or Use | 213 | 2.80 | | Rental, Leasing, & Licensing for Use of TPP | 214 | 2.00 | | Rental, Leasing, & Licensing for Use of TPP | 214 | | 00 |
| ental Occupancy | _ | 040 | 2.80 | | Restaurant and Bars | 011 | 2.00 | | Restaurant and Bars | 011 | | 00 |
| ental, Leasing, & Licensing for Use of TPF | P | 214 | 3.80 | | Retail Sales | 017 | 2.00 | | Retail Sales | 017 | | 00 |
| lestaurant and Bars | | 011 | 3.80 | | Retail Sales Food for Home Consumption | 062 | 2.00 | | Retail Sales (Single Item Over \$1,000) | 157 | | |
| etail Sales | | 017 | 3.80 | | MRRA Amount D | 315 | 2.00 | | Retail Sales Food for Home Consumption | 062 | | 00 |
| etail Sales (Single Item Portion Over \$10, | ,000) | 367 | 2.80 | | Communications | 005 | 2.00 | | MRRA Amount D | 315 | | 00 |
| tetail Sales Food for Home Consumption | | 062 | 3.80 | | Transporting | 006 | 2.00 | | Communications | 005 | | |
| IRRA Amount D | | 315 | 3.80 | | Utilities | 004 | 2.00 | | Transporting | 006 | | 00 |
| ommunications | | 005 | 3.80 | | | | | | Utilities | 004 | | 00 |
| ransporting | | 006 | 3.80 | | | | | | Use Tax Purchases | 029 | | 00 |
| tilities | | 004 | 3.80 | | | | | | Use Tax Purchases (Single Item Over \$1,000) | 159 | | 00 |
| lse Tax Purchases | #40 000 | 029 | 3.80 | | | | | | Use Tax From Inventory | 030 |) 3. | 00 |
| االا Jse Tax Purchases (Single Item Portion O | | | 2.80 | | | | | | | | | |
| ` • | νει ψ10,000, | | | | | | | | | | | |
| Jse Tax From Inventory | νει ψ10,000 _, | 030 | 3.80 | | | | | | | | | |
| Use Tax From Inventory | | | | COUNTY | CITY/TOWN NAME REGIC | | | COUNTY | CITY/TOWN NAME REGION / CITY CODE | BUSINESS CODE | TAX RATE | COUNT |
| Use Tax From Inventory CITY/TOWN NAME EL MIRAGE | REGION/ I | 030 BUSINESS CODE | 3.80 TAX RATE | COUNTY | ELOY EL | DE COD | RATE | COUNTY | FLAGSTAFF FS | CODE | RATE | COUNT |
| Use Tax From Inventory CITY/TOWN NAME CL MIRAGE Industrial Control of the Cont | REGION / I | 030 BUSINESS CODE 018 | 3.80 TAX RATE 3.00 | | ELOY EL Advertising | DE CO D | 3.00 | | FLAGSTAFF FS Advertising | CODE 018 | 2.281 | |
| se Tax From Inventory ITY/TOWN NAME L MIRAGE dvertising musements | REGION / I | 030 BUSINESS CODE 018 012 | 3.80 TAX RATE 3.00 3.00 | | ELOY EL Advertising Amusements | 018 012 | 3.00 3.00 | | FLAGSTAFF FS Advertising Amusements | 018 012 | 2.281 2.281 | |
| se Tax From Inventory ITY/TOWN NAME L MIRAGE dvertising musements ontracting – Prime | REGION / I | 030 BUSINESS CODE 018 012 015 | 3.80 TAX RATE 3.00 3.00 3.00 | | ELOY EL Advertising Amusements Contracting – Prime | 018 012 015 | 3.00 3.00 4.50 | | FLAGSTAFF FS Advertising Amusements Contracting – Prime | 018 012 015 | 2.281 2.281 2.281 | |
| se Tax From Inventory ITY/TOWN NAME L MIRAGE dvertising musements ontracting – Prime ontracting – Speculative Builders | REGION / I | 030 BUSINESS CODE 018 012 015 016 | 3.80 TAX RATE 3.00 3.00 3.00 3.00 | | ELOY EL Advertising Amusements Contracting – Prime Contracting – Speculative Builders | 018 012 015 016 | 3.00 3.00 4.50 4.50 | | FLAGSTAFF FS Advertising Amusements Contracting – Prime Contracting – Speculative Builders | 018 012 015 016 | 2.281 2.281 2.281 2.281 | |
| ITY/TOWN NAME L MIRAGE dvertising musements ontracting – Prime ontracting – Speculative Builders ontracting – Owner Builder | REGION / I | 030 BUSINESS CODE 018 012 015 016 037 | 3.80 TAX RATE 3.00 3.00 3.00 3.00 3.00 | | ELOY EL Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder | 018 012 015 016 037 | 3.00 3.00 4.50 4.50 4.50 | | FLAGSTAFF FS Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder | 018 012 015 016 037 | 2.281 2.281 2.281 2.281 2.281 | |
| ITY/TOWN NAME L MIRAGE dvertising musements ontracting – Prime ontracting – Speculative Builders ontracting – Owner Builder | REGION / I | 030 BUSINESS CODE 018 012 015 016 037 010 | 3.80 TAX RATE 3.00 3.00 3.00 3.00 3.00 3.00 | | ELOY EL Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing | 018 012 015 016 037 | 3.00 3.00 4.50 4.50 4.50 3.00 | | FLAGSTAFF FS Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Feed at Wholesale | 018 012 015 016 037 116 | 2.281 2.281 2.281 2.281 2.281 2.281 | |
| ITY/TOWN NAME L MIRAGE dvertising musements ontracting – Prime ontracting – Speculative Builders ontracting – Owner Builder bb Printing anufactured Buildings | REGION / I | 030 BUSINESS CODE 018 012 015 016 037 010 027 | 3.80 TAX RATE 3.00 3.00 3.00 3.00 3.00 3.00 3.00 | | ELOY EL Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing Manufactured Buildings | 018 012 015 016 037 010 027 | 3.00 3.00 4.50 4.50 4.50 3.00 3.00 | | FLAGSTAFF FS Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Feed at Wholesale Job Printing | 018 012 015 016 037 116 010 | 2.281 2.281 2.281 2.281 2.281 2.281 2.281 | |
| ITY/TOWN NAME L MIRAGE dvertising musements ontracting – Prime ontracting – Speculative Builders ontracting – Owner Builder bb Printing anufactured Buildings imbering and Other Extraction | REGION / I | 030 BUSINESS CODE 018 012 015 016 037 010 027 020 | 3.80 TAX RATE 3.00 3.00 3.00 3.00 3.00 3.00 3.00 3.0 | | ELOY 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 | 3.00 3.00 4.50 4.50 4.50 3.00 3.00 3.00 | | FLAGSTAFF FS Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Feed at Wholesale Job Printing Manufactured Buildings | 018 012 015 016 037 116 010 027 | 2.281 2.281 2.281 2.281 2.281 2.281 2.281 2.281 | |
| ITY/TOWN NAME L MIRAGE dvertising musements ontracting – Prime ontracting – Speculative Builders ontracting – Owner Builder ob Printing anufactured Buildings mbering and Other Extraction everance – Metal Mining | REGION / I | 030 BUSINESS CODE 018 012 015 016 037 010 027 020 019 | 3.80 TAX RATE 3.00 3.00 3.00 3.00 3.00 3.00 3.00 3.00 0.10 | | ELOY EL Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining | 018 012 015 016 037 010 027 020 019 | 3.00 3.00 4.50 4.50 4.50 3.00 3.00 3.00 0.10 | | FLAGSTAFF FS Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Feed at Wholesale Job Printing Manufactured Buildings Timbering and Other Extraction | 018 012 015 016 037 116 010 027 020 | 2.281 2.281 2.281 2.281 2.281 2.281 2.281 2.281 2.281 | |
| ITY/TOWN NAME L MIRAGE dvertising musements ontracting – Prime ontracting – Speculative Builders ontracting – Owner Builder ob Printing anufactured Buildings imbering and Other Extraction everance – Metal Mining ublication | REGION / I | 030 BUSINESS CODE 018 012 015 016 037 010 027 020 019 009 | 3.80 TAX RATE 3.00 3 | | ELOY EL Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication | 018 012 015 016 037 010 027 020 019 009 | 3.00 3.00 4.50 4.50 4.50 3.00 3.00 0.10 3.00 | | FLAGSTAFF Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Feed at Wholesale Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining | 018 012 015 016 037 116 010 027 020 019 | 2.281 2.281 2.281 2.281 2.281 2.281 2.281 2.281 2.281 0.100 | |
| ITY/TOWN NAME L MIRAGE dvertising musements ontracting – Prime ontracting – Speculative Builders ontracting – Owner Builder ob Printing lanufactured Buildings imbering and Other Extraction everance – Metal Mining ublication otels | REGION / I | 030 BUSINESS CODE 018 012 015 016 037 010 027 020 019 009 044 | 3.80 TAX RATE 3.00 3.00 3.00 3.00 3.00 3.00 3.00 0.10 3.00 3.00 3.00 | | ELOY EL Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels | 018 012 015 016 037 010 027 020 019 009 | 3.00 3.00 4.50 4.50 3.00 3.00 3.00 0.10 3.00 4.00 | | FLAGSTAFF Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Feed at Wholesale Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication | 018 012 015 016 037 116 010 027 027 020 019 009 | 2.281 2.281 2.281 2.281 2.281 2.281 2.281 2.281 2.281 0.100 2.281 | |
| ITY/TOWN NAME L MIRAGE dvertising musements ontracting – Prime ontracting – Speculative Builders ontracting – Owner Builder ob Printing lanufactured Buildings imbering and Other Extraction everance – Metal Mining ublication otels otel/Motel (Additional Tax) ^B | REGION / I CITY CODE EM | 030 BUSINESS CODE 018 012 015 016 037 010 027 020 019 009 044 144 | 3.80 TAX RATE 3.00 3 | | ELOY Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Hotel/Motel (Additional Tax) ^B | 018 012 015 016 037 010 027 020 019 009 044 | 3.00 3.00 4.50 4.50 4.50 3.00 3.00 0.10 3.00 4.00 3.00 | | FLAGSTAFF FS Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Feed at Wholesale Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels | 018 012 015 016 037 116 010 027 020 019 009 | 2.281 2.281 2.281 2.281 2.281 2.281 2.281 2.281 2.281 0.100 2.281 4.281 | |
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| ITY/TOWN NAME L MIRAGE dvertising musements ontracting – Prime ontracting – Speculative Builders ontracting – Owner Builder ob Printing lanufactured Buildings imbering and Other Extraction everance – Metal Mining ublication otels otel/Motel (Additional Tax) ^B esidential Rental, Leasing, & Licensing fo ommercial Rental, Leasing, & Licensing fo ental, Leasing, & Licensing for Use of TPI estaurant and Bars etail Sales etail Sales Food for Home Consumption IRRA Amount D ommunications ransporting tilities se Tax Purchases | REGION / I CITY CODE EM | 030 BUSINESS CODE 018 012 015 016 037 010 027 020 019 009 044 144 045 213 214 011 017 062 315 005 006 004 | 3.80 TAX RATE 3.00 3.00 3.00 3.00 3.00 3.00 3.00 3. | MAR | ELOY ELOY ELOY Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Hotel/Motel (Additional Tax) ^B Residential Rental, Leasing, & Licensing for Use Commercial Rental, Leasing, & Licensing for Use Rental Occupancy Rental, Leasing, & Licensing for Use of TPP Restaurant and Bars Retail Sales Retail Sales (Single Item Portion Over \$6,000) Retail Sales Food for Home Consumption MRRA Amount D Communications Transporting Utilities | 018 018 012 016 016 037 010 027 020 019 009 044 144 e | 3.00 3.00 4.50 4.50 3.00 3.00 3.00 3.00 3.00 3.00 3.00 3 | | FLAGSTAFF FS Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Feed at Wholesale Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Commercial Rental, Leasing, & Licensing for Use Rental, Leasing, & Licensing for Use of TPP Restaurant and Bars Retail Sales MRRA Amount D Communications Transporting Utilities Public Utility Right of Way Use Tax Purchases | 018 012 015 016 037 116 010 027 020 019 009 044 213 214 011 017 315 006 004 133 029 | 2.281 2.281 2.281 2.281 2.281 2.281 2.281 2.281 2.281 2.281 2.281 2.281 2.281 2.281 2.281 2.281 2.281 2.281 2.281 | COC |
| ITY/TOWN NAME L MIRAGE dvertising musements ontracting – Prime ontracting – Speculative Builders ontracting – Owner Builder ob Printing lanufactured Buildings imbering and Other Extraction everance – Metal Mining ublication otels | REGION / I CITY CODE EM | 030 BUSINESS CODE 018 012 015 016 037 010 027 020 019 009 044 144 045 213 214 011 017 062 315 005 006 004 029 | 3.80 TAX RATE 3.00 3.00 3.00 3.00 3.00 3.00 3.00 3. | MAR | ELOY Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Hotel/Motel (Additional Tax) ^B Residential Rental, Leasing, & Licensing for Use Commercial Rental, Leasing, & Licensing for Use Rental Occupancy Rental, Leasing, & Licensing for Use of TPP Restaurant and Bars Retail Sales Retail Sales (Single Item Portion Over \$6,000) Retail Sales Food for Home Consumption MRRA Amount D Communications Transporting Utilities Use Tax Purchases | 018 018 019 019 019 019 019 027 020 019 009 044 144 e 045 se 213 040 214 011 017 337 062 315 006 004 029 | 3.00 3.00 4.50 4.50 3.00 3.00 3.00 3.00 3.00 3.00 3.00 3 | | FLAGSTAFF FS Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Feed at Wholesale Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Commercial Rental, Leasing, & Licensing for Use Rental, Leasing, & Licensing for Use of TPP Restaurant and Bars Retail Sales MRRA Amount D Communications Transporting Utilities Public Utility Right of Way Use Tax Purchases | 018 012 015 016 037 116 010 027 020 019 009 044 213 214 011 017 315 006 004 133 029 | 2.281 2.281 2.281 2.281 2.281 2.281 2.281 2.281 2.281 2.281 2.281 2.281 2.281 2.281 2.281 2.281 2.281 2.281 2.281 | COC |
| ITY/TOWN NAME L MIRAGE dvertising musements ontracting – Prime ontracting – Speculative Builders ontracting – Owner Builder ob Printing lanufactured Buildings imbering and Other Extraction everance – Metal Mining ublication otels otel/Motel (Additional Tax) ^B esidential Rental, Leasing, & Licensing fo ommercial Rental, Leasing, & Licensing fo ental, Leasing, & Licensing for Use of TPI estaurant and Bars etail Sales etail Sales Food for Home Consumption IRRA Amount D ommunications ransporting tilities se Tax Purchases | REGION / I CITY CODE EM | 030 BUSINESS CODE 018 012 015 016 037 010 027 020 019 009 044 144 045 213 214 011 017 062 315 005 006 004 029 | 3.80 TAX RATE 3.00 3.00 3.00 3.00 3.00 3.00 3.00 3. | MAR | ELOY ELOY ELOY Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Hotel/Motel (Additional Tax) ^B Residential Rental, Leasing, & Licensing for Use Commercial Rental, Leasing, & Licensing for Use Rental Occupancy Rental, Leasing, & Licensing for Use of TPP Restaurant and Bars Retail Sales Retail Sales (Single Item Portion Over \$6,000) Retail Sales Food for Home Consumption MRRA Amount D Communications Transporting Utilities | 018 018 019 019 019 019 019 027 020 019 009 044 144 e 045 se 213 040 214 011 017 337 062 315 006 004 029 | 3.00 3.00 4.50 4.50 3.00 3.00 3.00 3.00 3.00 3.00 3.00 3 | | FLAGSTAFF FS Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Feed at Wholesale Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Commercial Rental, Leasing, & Licensing for Use Rental, Leasing, & Licensing for Use of TPP Restaurant and Bars Retail Sales MRRA Amount D Communications Transporting Utilities Public Utility Right of Way Use Tax Purchases | 018 012 015 016 037 116 010 027 020 019 009 044 213 214 011 017 315 006 004 133 029 | 2.281 2.281 2.281 2.281 2.281 2.281 2.281 2.281 2.281 2.281 2.281 2.281 2.281 2.281 2.281 2.281 2.281 2.281 2.281 | COC |

| (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

| | ı ax Rat | <u>e Look-U</u> | p Iool | | TRANSACTION PRIVILEGE | ט טאוא | HEK | _ | | | | e August | | |
|---|----------------------|---|--|--------|--|---|--|-----|-------------|--|-----------|--|--|--------|
| TABLE 2 | | | | | MUNICIPALITIES | | | A | All tax rat | es are expressed as percentages (%) (| unles | s otherw | ise no | ted. |
| | REGION / ITY CODE | BUSINESS CODE | TAX RATE | COUNTY | CITY/TOWN NAME REGIC | | | Έ ΄ | COUNTY | CITY/TOWN NAME REGI | CODE | BUSINESS CODE | TAX RATE | COUNTY |
| FLORENCE | FL | 0.4.0 | 0.00 | PNL | FOUNTAIN HILLS FH | 0.40 | | | MAR | FREDONIA FI | D | 0.4.0 | 4.00 | COC |
| Advertising | | 018 | 2.00 | | Advertising | 018 | | | | Advertising | | 018 | 4.00 | |
| Amusements | | 012 015 | 2.00 4.00 | | Amusements | 012 015 | | | | Amusements | | 012 015 | 4.00 4.00 | |
| Contracting – Prime Contracting – Speculative Builders | | 015 | 4.00 | | Contracting – Prime Contracting – Speculative Builders | 016 | 2.9 2.9 | | | Contracting – Prime Contracting – Speculative Builders | | 016 | 4.00 | |
| Contracting – Speculative Builder Contracting – Owner Builder | | 037 | 4.00 | | Contracting – Speculative Builder Contracting – Owner Builder | 037 | 2.9 | | | Contracting – Speculative Builder Contracting – Owner Builder | | 037 | 4.00 | |
| Job Printing | | 010 | 2.00 | | Job Printing | 037 | 2.9 | | | Job Printing | | 010 | 4.00 | |
| Manufactured Buildings | | 027 | 2.00 | | Manufactured Buildings | 027 | 2.9 | | | Manufactured Buildings | | 027 | 4.00 | |
| Timbering and Other Extraction | | 020 | 2.00 | | Timbering and Other Extraction | 027 | 2.9 | | | Timbering and Other Extraction | | 020 | 4.00 | |
| Severance – Metal Mining | | 019 | 0.10 | | Severance – Metal Mining | 019 | 0.1 | | | Severance – Metal Mining | | 019 | 0.10 | |
| Publication | | 009 | 2.00 | | Publication | 009 | 2.9 | | | Publication | | 009 | 4.00 | |
| Hotels | | 044 | 2.00 | | Hotels | 044 | 2.9 | | | Hotels | | 044 | 4.00 | |
| Hotel/Motel (Additional Tax) ^B | | 144 | 2.00 | | Hotel/Motel (Additional Tax) ^B | 144 | 4.0 | | | Residential Rental, Leasing, & Licensing for U | Jse | 045 | 4.00 | |
| Residential Rental, Leasing, & Licensing for U | Use | 045 | 2.00 | | Residential Rental, Leasing, & Licensing for Us | 045 | 1.6 | 0 | | Commercial Rental, Leasing, & Licensing for U | | 213 | 4.00 | |
| Commercial Rental, Leasing, & Licensing for | r Use | 213 | 2.00 | | Commercial Rental, Leasing, & Licensing for Us | | 1.6 | 0 | | 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 | 1.3 | 0 | | Restaurant and Bars | | 011 | 4.00 | |
| Restaurant and Bars | | 011 | 2.00 | | Rental, Leasing, & Licensing for Use of TPP | 214 | 2.9 | | | Retail Sales | | 017 | 4.00 | |
| Retail Sales | | 017 | 2.00 | | Restaurant and Bars | 011 | 2.9 | | | Retail Sales Food for Home Consumption | | 062 | 4.00 | |
| Retail Sales Food for Home Consumption | | 062 | 2.00 | | Retail Sales | 017 | 2.9 | | | MRRA Amount D | | 315 | 4.00 | |
| MRRA Amount D | | 315 | 2.00 | | Retail Sales Food for Home Consumption | 062 | 2.9 | | | Communications | | 005 | 4.00 | |
| Communications | | 005 | 2.00 | | MRRA Amount D | 315 | 2.9 | | | Transporting | | 006 | 4.00 | |
| Transporting | | 006 | 2.00 | | Communications | 005 | 2.9 | | | Utilities | | 004 | 4.00 | |
| Utilities | | 004 | 2.00 | | Transporting | 006 | 2.9 | | | Use Tax Purchases | | 029 | 4.00 | |
| Use Tax Purchases | | 029 | 2.00 | | Utilities | 004 | 2.9 | | | Use Tax From Inventory | | 030 | 4.00 | |
| Use Tax From Inventory | | 030 | 2.00 | | Use Tax Purchases | 029 | 2.9 | | | | | | | |
| | | | | | Use Tax From Inventory | 030 | 2.9 | U | | | | | | |
| | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | |
| CITY/TOWN NAME CIT | REGION / | BUSINESS CODE | TAX RATE | COUNTY | CITY/TOWN NAME REGION CITY COL | | TAX RATE | | COUNTY | CITY/TOWN NAME REGI | | BUSINESS CODE | TAX RATE | COUNTY |
| GILA BEND | | CODE | RATE | COUNTY | GILBERT CITY COL | E CODE | RATE | М | OUNTY | GLENDALE CITY C | CODE | CODE | RATE | COUNTY |
| GILA BEND Amusements | ITY CODE | CODE 012 | 3.50 | | GILBERT GB Advertising | 018 | 1.50 | М | | GLENDALE GLENDALE Advertising | CODE | CODE 018 | 2.90 | |
| GILA BEND Amusements Contracting – Prime | ITY CODE | 012 015 | 3.50 3.50 | | GILBERT GB Advertising Amusements | 018 012 | 1.50 1.50 | М | | GLENDALE GIAdvertising Amusements | CODE | 018 012 | 2.90 2.90 | |
| GILA BEND Amusements Contracting – Prime Contracting – Speculative Builders | ITY CODE | 012 015 016 | 3.50 3.50 3.50 | | GILBERT GB Advertising Amusements Contracting – Prime | 018 012 015 | 1.50 1.50 1.50 | М | | GLENDALE GIAdvertising Amusements Contracting – Prime | CODE | 018 012 015 | 2.90 2.90 2.90 | |
| GILA BEND Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder | ITY CODE | 012 015 016 037 | 3.50 3.50 3.50 3.50 3.50 | | GILBERT GB Advertising Amusements Contracting – Prime Contracting – Speculative Builders | 018 012 015 016 | 1.50 1.50 1.50 1.50 | М | | GLENDALE GLE | CODE | 018 012 015 016 | 2.90 2.90 2.90 2.90 2.90 | |
| GILA BEND Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Feed at Wholesale | ITY CODE | 012 015 016 037 116 | 3.50 3.50 3.50 3.50 3.50 3.50 | | GILBERT GB Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder | 018 012 015 016 037 | 1.50 1.50 1.50 1.50 1.50 | М | | GLENDALE GLE | CODE | 018 012 015 016 037 | 2.90 2.90 2.90 2.90 2.90 2.90 | |
| GILA BEND Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Feed at Wholesale Job Printing | ITY CODE | 012 015 016 037 116 010 | 3.50 3.50 3.50 3.50 3.50 3.50 3.50 | | GILBERT GB Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing | 018 012 015 016 037 010 | 1.50 1.50 1.50 1.50 1.50 1.50 | М | | GLENDALE GLENDALE GLENDALE GLENDALE GLENDALE GLENDALE GLENDALE Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing | CODE | 018 012 015 016 037 010 | 2.90 2.90 2.90 2.90 2.90 2.90 2.90 | |
| GILA BEND Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Feed at Wholesale Job Printing Manufactured Buildings | ITY CODE | 012 015 016 037 116 010 027 | 3.50 3.50 3.50 3.50 3.50 3.50 3.50 3.50 | | GILBERT GB Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing Manufactured Buildings | 018 012 015 016 037 010 027 | 1.50 1.50 1.50 1.50 1.50 1.50 1.50 | М | | GLENDALE GIAdvertising Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing Jet Fuel Sales (cents per gallon) | CODE | 018 012 015 016 037 010 049 | 2.90 2.90 2.90 2.90 2.90 2.90 2.90 \$.028 | |
| CITYTOWN NAME GILA BEND Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Feed at Wholesale Job Printing Manufactured Buildings Jet Fuel Sales (cents per gallon) | ITY CODE | 012 015 016 037 116 010 027 049 | 3.50 3.50 3.50 3.50 3.50 3.50 3.50 3.50 | | GILBERT GB Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing Manufactured Buildings Publication | 018 012 015 016 037 010 027 009 | 1.50 1.50 1.50 1.50 1.50 1.50 1.50 1.50 | М | | GLENDALE GLAVITION NAME GLENDALE GLAVITION AMUSEMENTS Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing Jet Fuel Sales (cents per gallon) Manufactured Buildings | CODE | 018 012 015 016 037 010 049 027 | 2.90 2.90 2.90 2.90 2.90 2.90 2.90 \$.028 2.90 | |
| GILA BEND Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Feed at Wholesale Job Printing Manufactured Buildings Jet Fuel Sales (cents per gallon) Timbering and Other Extraction | ITY CODE | 012 015 016 037 116 010 027 049 020 | 3.50 3.50 3.50 3.50 3.50 3.50 3.50 3.50 | | GILBERT GB Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing Manufactured Buildings Publication Hotels | 018 012 015 016 037 010 027 009 044 | 1.50 1.50 1.50 1.50 1.50 1.50 1.50 1.50 | М | | GLENDALE GLE | CODE | 018 012 015 016 037 010 049 027 020 | 2.90 2.90 2.90 2.90 2.90 2.90 2.90 \$.028 2.90 2.90 | |
| GILA BEND Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Feed at Wholesale Job Printing Manufactured Buildings Jet Fuel Sales (cents per gallon) Timbering and Other Extraction Severance – Metal Mining | ITY CODE | 012 015 016 037 116 010 027 049 020 019 | 3.50 3.50 3.50 3.50 3.50 3.50 3.50 3.50 | | GILBERT Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing Manufactured Buildings Publication Hotels Hotel/Motel (Additional Tax) ^B | 018 012 015 016 037 010 027 009 044 144 | 1.50 1.50 1.50 1.50 1.50 1.50 1.50 1.50 | М | | GLENDALE GLE | CODE | 018 012 015 016 037 010 049 027 020 019 | 2.90 2.90 2.90 2.90 2.90 2.90 2.90 \$.028 2.90 2.90 0.10 | |
| GILA BEND Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Feed at Wholesale Job Printing Manufactured Buildings Jet Fuel Sales (cents per gallon) Timbering and Other Extraction Severance – Metal Mining Publication | ITY CODE | 012 015 016 037 116 010 027 049 020 019 009 | 3.50 3.50 3.50 3.50 3.50 3.50 3.50 3.50 | | GILBERT Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing Manufactured Buildings Publication Hotels Hotel/Motel (Additional Tax) ^B Residential Rental, Leasing, & Licensing for Use | 018 012 015 016 037 010 027 009 044 144 045 | 1.50 1.50 1.50 1.50 1.50 1.50 1.50 1.50 | М | | GLENDALE GLE | CODE | 018 012 015 016 037 010 049 027 020 019 009 | 2.90 2.90 2.90 2.90 2.90 2.90 2.90 \$.028 2.90 0.10 2.90 | |
| CITYTOWN NAME GILA BEND Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Feed at Wholesale Job Printing Manufactured Buildings Jet Fuel Sales (cents per gallon) Timbering and Other Extraction Severance – Metal Mining Publication Hotels | ITY CODE | 012 015 016 037 116 010 027 049 020 019 009 | 3.50 3.50 3.50 3.50 3.50 3.50 3.50 3.50 | | GILBERT GB Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing Manufactured Buildings Publication Hotels Hotel/Motel (Additional Tax) ^B Residential Rental, Leasing, & Licensing for Use Commercial Rental, Leasing, & Licensing for Use | 018 012 015 016 037 010 027 009 044 144 045 213 | 1.50 1.50 1.50 1.50 1.50 1.50 1.50 1.50 | М | | GLENDALE GLE | CODE | 018 012 015 016 037 010 049 027 020 019 009 | 2.90 2.90 2.90 2.90 2.90 2.90 2.90 \$.028 2.90 0.10 2.90 2.90 | |
| CITYTOWN NAME GILA BEND Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Feed at Wholesale Job Printing Manufactured Buildings Jet Fuel Sales (cents per gallon) Timbering and Other Extraction Severance – Metal Mining Publication Hotels Hotel/Motel (Additional Tax) ⁸ | TY CODE GI | 012 015 016 037 116 010 027 049 020 019 009 044 144 | 3.50 3.50 3.50 3.50 3.50 3.50 3.50 3.50 | | GILBERT Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing Manufactured Buildings Publication Hotels Hotel/Motel (Additional Tax) ^B Residential Rental, Leasing, & Licensing for Use | 018 012 015 016 037 010 027 009 044 144 045 | 1.50 1.50 1.50 1.50 1.50 1.50 1.50 1.50 | М | | GLENDALE GLE | CODE E | 018 012 015 016 037 010 049 027 020 019 009 044 144 | 2.90 2.90 2.90 2.90 2.90 2.90 3.028 2.90 2.90 0.10 2.90 5.00 | |
| CITYTOWN NAME GILA BEND Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Feed at Wholesale Job Printing Manufactured Buildings Jet Fuel Sales (cents per gallon) Timbering and Other Extraction Severance – Metal Mining Publication Hotels | TY CODE GI | 012 015 016 037 116 010 027 049 020 019 009 | 3.50 3.50 3.50 3.50 3.50 3.50 3.50 3.50 | | GILBERT Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing Manufactured Buildings Publication Hotels Hotel/Motel (Additional Tax) ^B Residential Rental, Leasing, & Licensing for Use Commercial Rental, Leasing, & Licensing for Use Rental, Leasing, & Licensing for Use of TPP | 018 012 015 016 037 010 027 009 044 144 045 213 214 | 1.50 1.50 1.50 1.50 1.50 1.50 1.50 1.50 | М | | GLENDALE GLE | CODE E | 018 012 015 016 037 010 049 027 020 019 009 044 144 045 | 2.90 2.90 2.90 2.90 2.90 2.90 2.90 2.90 | |
| GILA BEND Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Feed at Wholesale Job Printing Manufactured Buildings Jet Fuel Sales (cents per gallon) Timbering and Other Extraction Severance – Metal Mining Publication Hotels Hotel/Motel (Additional Tax) ^B Residential Rental, Leasing, & Licensing for the | Use r Use | 012 015 016 037 116 010 027 049 020 019 009 044 144 045 | 3.50 3.50 3.50 3.50 3.50 3.50 3.50 3.50 | | GILBERT GB Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing Manufactured Buildings Publication Hotels Hotel/Motel (Additional Tax) ^B Residential Rental, Leasing, & Licensing for Use Commercial Rental, Leasing, & Licensing for Use Rental, Leasing, & Licensing for Use of TPP Restaurant and Bars | 018 012 015 016 037 010 027 009 044 144 045 213 214 | 1.50 1.50 1.50 1.50 1.50 1.50 1.50 1.50 | М | | GLENDALE GLE | CODE E | 018 012 015 016 037 010 049 027 020 019 009 044 144 045 213 | 2.90 2.90 2.90 2.90 2.90 2.90 2.90 2.90 | |
| GITYTOWN NAME GILA BEND Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Feed at Wholesale Job Printing Manufactured Buildings Jet Fuel Sales (cents per gallon) Timbering and Other Extraction Severance – Metal Mining Publication Hotels Hotel/Motel (Additional Tax) ^B Residential Rental, Leasing, & Licensing for Commercial Rental, Leasing, & Licensing for Rental, Leasing, & Licensing for Use of TPP Restaurant and Bars | Use r Use | 012 015 016 037 116 010 027 049 020 019 009 044 144 045 213 | 3.50 3.50 3.50 3.50 3.50 3.50 3.50 3.50 | | GILBERT GB Advertising Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing Manufactured Buildings Publication Hotels Hotel/Motel (Additional Tax) ^B Residential Rental, Leasing, & Licensing for Use Commercial Rental, Leasing, & Licensing for Use Rental, Leasing, & Licensing for Use of TPP Restaurant and Bars Retail Sales | 018 012 015 016 037 010 027 009 044 144 045 213 214 011 | 1.50 1.50 1.50 1.50 1.50 1.50 1.50 1.50 | M | | GLENDALE GLE | CODE E | 018 012 015 016 037 010 049 027 020 019 009 044 144 045 | 2.90 2.90 2.90 2.90 2.90 2.90 2.90 2.90 | |
| GITYTOWN NAME GILA BEND Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Feed at Wholesale Job Printing Manufactured Buildings Jet Fuel Sales (cents per gallon) Timbering and Other Extraction Severance – Metal Mining Publication Hotels Hotel/Motel (Additional Tax) ⁸ Residential Rental, Leasing, & Licensing for Rental, Leasing, & Licensing for Rental, Leasing, & Licensing for Restaurant and Bars Retail Sales | Use r Use | 012 015 016 037 116 010 027 049 020 019 009 044 144 045 213 214 011 | 3.50 3.50 3.50 3.50 3.50 3.50 3.50 3.50 | | GILBERT Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing Manufactured Buildings Publication Hotels Hotel/Motel (Additional Tax) ^B Residential Rental, Leasing, & Licensing for Use Commercial Rental, Leasing, & Licensing for Use Rental, Leasing, & Licensing for Use Rental, Leasing, & Licensing for Use Restaurant and Bars Retail Sales Retail Sales Food for Home Consumption | 018 012 015 016 037 010 027 009 044 144 045 213 214 011 017 062 315 | 1.50 1.50 1.50 1.50 1.50 1.50 1.50 1.50 | M | | GLENDALE GLE | CODE E | 018 012 015 016 037 010 049 027 020 019 009 044 144 045 213 214 | 2.90 2.90 2.90 2.90 2.90 2.90 \$.028 2.90 0.10 2.90 5.00 2.20 2.90 2.90 2.90 | |
| GILA BEND Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Feed at Wholesale Job Printing Manufactured Buildings Jet Fuel Sales (cents per gallon) Timbering and Other Extraction Severance – Metal Mining Publication Hotels Hotel/Motel (Additional Tax) ⁸ Residential Rental, Leasing, & Licensing for Commercial Rental, Leasing, & Licensing for Leasing at Leasing Setail Sales Retail Sales Food for Home Consumption | Use r Use | 012 015 016 037 116 010 027 049 020 019 009 044 144 045 213 214 011 | 3.50 3.50 3.50 3.50 3.50 3.50 3.50 3.50 | | GILBERT Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing Manufactured Buildings Publication Hotels Hotel/Motel (Additional Tax) ^B Residential Rental, Leasing, & Licensing for Use Commercial Rental, Leasing, & Licensing for Use Rental, Leasing, & Licensing for Use of TPP Restaurant and Bars Retail Sales Retail Sales Retail Sales Food for Home Consumption MRRA Amount D Communications Transporting | 018 018 012 015 016 037 010 027 009 044 144 045 213 214 011 017 062 315 005 | 1.50 1.50 1.50 1.50 1.50 1.50 1.50 1.50 | M | | GLENDALE GLE | CODE E | 018 012 015 016 037 010 049 027 020 019 009 044 144 045 213 214 011 017 717 | 2.90 2.90 2.90 2.90 2.90 2.90 2.90 0.10 2.90 2.90 2.90 2.20 2.90 2.90 2.20 2.90 2.20 | |
| GILA BEND Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Feed at Wholesale Job Printing Manufactured Buildings Jet Fuel Sales (cents per gallon) Timbering and Other Extraction Severance – Metal Mining Publication Hotels Hotel/Motel (Additional Tax) ^B Residential Rental, Leasing, & Licensing for Icommercial Rental, Leasing, & Licensing for Rental, Leasing, & Licensing for Use of TPP Restaurant and Bars Retail Sales Retail Sales Retail Sales Food for Home Consumption MRRA Amount | Use r Use | 012 015 016 037 116 010 027 049 020 019 009 044 144 045 213 214 011 017 062 315 | 3.50 3.50 3.50 3.50 3.50 3.50 3.50 3.50 | | GILBERT GB Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing Manufactured Buildings Publication Hotels Hotel/Motel (Additional Tax) ^B Residential Rental, Leasing, & Licensing for Use Commercial Rental, Leasing, & Licensing for Use Rental, Leasing, & Licensing for Use of TPP Restaurant and Bars Retail Sales Retail Sales Food for Home Consumption MRRA Amount Ocommunications | 018 012 015 016 037 010 027 009 044 144 045 213 214 011 017 062 315 | 1.50 1.50 1.50 1.50 1.50 1.50 1.50 1.50 | M | | GLENDALE GLE | CODE E | 018 012 015 016 037 010 049 027 020 019 009 044 144 045 213 214 011 | 2.90 2.90 2.90 2.90 2.90 2.90 2.90 0.10 2.90 2.90 2.90 2.90 2.90 2.90 2.90 2.9 | |
| GITYTOWN NAME GILA BEND Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Feed at Wholesale Job Printing Manufactured Buildings Jet Fuel Sales (cents per gallon) Timbering and Other Extraction Severance – Metal Mining Publication Hotels Hotel/Motel (Additional Tax) ^B Residential Rental, Leasing, & Licensing for Icommercial Rental, Leasing, & Licensing for Rental, Leas | Use r Use | 012 015 016 037 116 010 027 049 020 019 009 044 144 045 213 214 011 017 062 315 | 3.50 3.50 3.50 3.50 3.50 3.50 3.50 3.50 | | GILBERT Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing Manufactured Buildings Publication Hotels Hotel/Motel (Additional Tax) ^B Residential Rental, Leasing, & Licensing for Use Commercial Rental, Leasing, & Licensing for Use Rental, Leasing, & Licensing for Use of TPP Restaurant and Bars Retail Sales Retail Sales Retail Sales Food for Home Consumption MRRA Amount D Communications Transporting | 018 018 012 015 016 037 010 027 009 044 144 045 213 214 011 017 062 315 005 | 1.50 1.50 1.50 1.50 1.50 1.50 1.50 1.50 | M | | GLENDALE GLE | CODE E | 018 012 015 016 037 010 049 027 020 019 009 044 144 045 213 214 011 017 717 7062 315 | 2.90 2.90 2.90 2.90 2.90 2.90 2.90 0.10 2.90 2.90 2.90 2.20 2.90 2.90 2.20 2.90 2.20 | |
| GITYTOWN NAME GILA BEND Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Feed at Wholesale Job Printing Manufactured Buildings Jet Fuel Sales (cents per gallon) Timbering and Other Extraction Severance – Metal Mining Publication Hotels Hotel/Motel (Additional Tax) ^B Residential Rental, Leasing, & Licensing for tool Commercial Rental, Leasing, & Licensing for Tenestaurant and Bars Retail Sales Retail Sales Food for Home Consumption MRRA Amount D Communications Transporting | Use r Use | 012 015 016 037 116 010 027 049 020 019 009 044 144 045 213 214 011 017 062 315 005 | 3.50 3.50 3.50 3.50 3.50 3.50 3.50 3.50 | | GILBERT Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing Manufactured Buildings Publication Hotels Hotel/Motel (Additional Tax) ^B Residential Rental, Leasing, & Licensing for Use Commercial Rental, Leasing, & Licensing for Use Rental, Leasing, & Licensing for Use of TPP Restaurant and Bars Retail Sales Retail Sales Retail Sales Food for Home Consumption MRRA Amount D Communications Transporting | 018 018 012 015 016 037 010 027 009 044 144 045 213 214 011 017 062 315 005 | 1.50 1.50 1.50 1.50 1.50 1.50 1.50 1.50 | M | | GLENDALE GLE | CODE E | 018 012 015 016 037 010 049 027 020 019 009 044 144 045 213 214 011 017 717 062 315 005 | 2.90 2.90 2.90 2.90 2.90 2.90 2.90 0.10 2.90 2.90 2.90 2.90 2.90 2.90 2.90 2.9 | |
| GILA BEND Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Feed at Wholesale Job Printing Manufactured Buildings Jet Fuel Sales (cents per gallon) Timbering and Other Extraction Severance – Metal Mining Publication Hotels Hotel/Motel (Additional Tax) ^B Residential Rental, Leasing, & Licensing for Rental, Leasing, & Licensing for Rental, Leasing, & Licensing for Restaurant and Bars Retail Sales Retail Sales Food for Home Consumption MRRA Amount ^D Communications Transporting Utilities | Use r Use | 012 015 016 037 116 010 027 049 020 019 009 044 144 045 213 214 011 017 062 315 005 006 | 3.50 3.50 3.50 3.50 3.50 3.50 3.50 3.50 | | GILBERT Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing Manufactured Buildings Publication Hotels Hotel/Motel (Additional Tax) ^B Residential Rental, Leasing, & Licensing for Use Commercial Rental, Leasing, & Licensing for Use Rental, Leasing, & Licensing for Use of TPP Restaurant and Bars Retail Sales Retail Sales Retail Sales Food for Home Consumption MRRA Amount D Communications Transporting | 018 018 012 015 016 037 010 027 009 044 144 045 213 214 011 017 062 315 005 | 1.50 1.50 1.50 1.50 1.50 1.50 1.50 1.50 | M | | GLENDALE GLE | CODE E | 018 012 015 016 037 010 049 027 020 019 009 044 144 045 213 214 011 017 717 062 315 005 006 | 2.90 2.90 2.90 2.90 2.90 2.90 2.90 0.10 2.90 2.90 2.90 2.20 2.90 2.50 2.50 2.90 2.90 | |
| GITYTOWN NAME GILA BEND Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Feed at Wholesale Job Printing Manufactured Buildings Jet Fuel Sales (cents per gallon) Timbering and Other Extraction Severance – Metal Mining Publication Hotels Hotel/Motel (Additional Tax) ⁸ Residential Rental, Leasing, & Licensing for Commercial Rental, Leasing, & Licensing for Rental, Leasing, & Licensing for Use of TPP Restaurant and Bars Retail Sales Retail Sales Food for Home Consumption MRRA Amount D Communications Transporting Utilities Jet Fuel Use Tax (cents per gallon) | Use r Use | 012 015 016 037 116 010 027 049 020 019 009 044 144 045 213 214 011 017 062 315 006 004 051 | 3.50 3.50 3.50 3.50 3.50 3.50 3.50 3.50 | | GILBERT Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing Manufactured Buildings Publication Hotels Hotel/Motel (Additional Tax) ^B Residential Rental, Leasing, & Licensing for Use Commercial Rental, Leasing, & Licensing for Use Rental, Leasing, & Licensing for Use of TPP Restaurant and Bars Retail Sales Retail Sales Retail Sales Food for Home Consumption MRRA Amount D Communications Transporting | 018 018 012 015 016 037 010 027 009 044 144 045 213 214 011 017 062 315 005 | 1.50 1.50 1.50 1.50 1.50 1.50 1.50 1.50 | M | | GLENDALE GLE | CODE E | 018 012 015 016 037 010 049 027 020 019 009 044 144 045 213 214 011 717 717 062 315 006 004 | 2.90 2.90 2.90 2.90 2.90 2.90 2.90 2.90 | |
| GIT YTOWN NAME GILA BEND Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Feed at Wholesale Job Printing Manufactured Buildings Jet Fuel Sales (cents per gallon) Timbering and Other Extraction Severance – Metal Mining Publication Hotels Hotel/Motel (Additional Tax) ^B Residential Rental, Leasing, & Licensing for Icommercial Rental, Leasing, & Licensing for Rental, Leasing, & Licensing for Rental, Leasing, & Licensing for Rental Sales Retail Sales Retail Sales Retail Sales Food for Home Consumption MRRA Amount Ocommunications Transporting Utilities Jet Fuel Use Tax (cents per gallon) Use Tax Purchases | Use r Use | 012 015 016 037 116 010 027 049 020 019 009 044 144 045 213 214 011 017 062 315 005 006 004 051 029 | 3.50 3.50 3.50 3.50 3.50 3.50 3.50 3.50 | | GILBERT Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing Manufactured Buildings Publication Hotels Hotel/Motel (Additional Tax) ^B Residential Rental, Leasing, & Licensing for Use Commercial Rental, Leasing, & Licensing for Use Rental, Leasing, & Licensing for Use of TPP Restaurant and Bars Retail Sales Retail Sales Retail Sales Food for Home Consumption MRRA Amount D Communications Transporting | 018 018 012 015 016 037 010 027 009 044 144 045 213 214 011 017 062 315 005 | 1.50 1.50 1.50 1.50 1.50 1.50 1.50 1.50 | M | | GLENDALE GLE | CODE E | 018 012 015 016 037 010 049 027 020 019 009 044 144 045 213 214 011 017 717 762 315 005 006 004 051 | 2.90 2.90 2.90 2.90 2.90 2.90 2.90 2.90 | |
| GITYTOWN NAME GILA BEND Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Feed at Wholesale Job Printing Manufactured Buildings Jet Fuel Sales (cents per gallon) Timbering and Other Extraction Severance – Metal Mining Publication Hotels Hotel/Motel (Additional Tax) ⁸ Residential Rental, Leasing, & Licensing for Commercial Rental, Leasing, & Licensing for Rental, Leasing, & Licensing for Use of TPP Restaurant and Bars Retail Sales Retail Sales Food for Home Consumption MRRA Amount D Communications Transporting Utilities Jet Fuel Use Tax (cents per gallon) | Use r Use | 012 015 016 037 116 010 027 049 020 019 009 044 144 045 213 214 011 017 062 315 006 004 051 | 3.50 3.50 3.50 3.50 3.50 3.50 3.50 3.50 | | GILBERT Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing Manufactured Buildings Publication Hotels Hotel/Motel (Additional Tax) ^B Residential Rental, Leasing, & Licensing for Use Commercial Rental, Leasing, & Licensing for Use Rental, Leasing, & Licensing for Use of TPP Restaurant and Bars Retail Sales Retail Sales Retail Sales Food for Home Consumption MRRA Amount D Communications Transporting | 018 018 012 015 016 037 010 027 009 044 144 045 213 214 011 017 062 315 005 | 1.50 1.50 1.50 1.50 1.50 1.50 1.50 1.50 | M | | GLENDALE GLE | CODE E | 018 012 015 016 037 010 049 027 020 019 009 044 144 045 213 214 011 017 717 062 315 005 006 004 005 006 | 2.90 2.90 2.90 2.90 2.90 2.90 2.90 2.90 | |
| GITYTOWN NAME GILA BEND Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Feed at Wholesale Job Printing Manufactured Buildings Jet Fuel Sales (cents per gallon) Timbering and Other Extraction Severance – Metal Mining Publication Hotels Hotel/Motel (Additional Tax) ^B Residential Rental, Leasing, & Licensing for Rental Sales Retail Sales Retail Sales Food for Home Consumption MRRA Amount D Communications Transporting Utilities Jet Fuel Use Tax (cents per gallon) Use Tax Purchases | Use r Use | 012 015 016 037 116 010 027 049 020 019 009 044 144 045 213 214 011 017 062 315 005 006 004 051 029 | 3.50 3.50 3.50 3.50 3.50 3.50 3.50 3.50 | | GILBERT Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing Manufactured Buildings Publication Hotels Hotel/Motel (Additional Tax) ^B Residential Rental, Leasing, & Licensing for Use Commercial Rental, Leasing, & Licensing for Use Rental, Leasing, & Licensing for Use of TPP Restaurant and Bars Retail Sales Retail Sales Retail Sales Food for Home Consumption MRRA Amount D Communications Transporting | 018 018 012 015 016 037 010 027 009 044 144 045 213 214 011 017 062 315 005 | 1.50 1.50 1.50 1.50 1.50 1.50 1.50 1.50 | M | | GLENDALE GLE | CODE E | 018 012 015 016 037 010 049 027 020 019 009 044 144 045 213 214 011 017 717 762 315 005 006 004 051 | 2.90 2.90 2.90 2.90 2.90 2.90 2.90 2.90 | |

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

| Arizona State, County and City Tax Rate Look-Up 1 | | | | | | | HER ⁻ | ER TAX RATE TABLES E | | | ective August 1, 2022 | | |
|---|--------------------|------------------|-------------------|--------|--|-----|------------------|----------------------|--------|--|-----------------------|-------------|------------|
| TABLE 2 | | | | | MUNICIPALITIES | | | All ta | ax rat | es are expressed as percentages (%) unle | ss otherwi: | se note | d. |
| CITY/TOWN NAME CIT | EGION / TY CODE | BUSINESS CODE | TAX RATE | COUNTY | CITY/TOWN NAME REGION CITY COD | | | | NTY | CITY/TOWN NAME REGION CITY COI | | TAX RATE | COUNTY |
| | GL | | | GLA | GOODYEAR GY | | | MA | R | <u>GUADALUPE</u> GU | | | MAR |
| <u>Advertising</u> | | <mark>018</mark> | <mark>3.30</mark> | | Advertising | 018 | 2.5 | | | Advertising | 018 | 4.00 | |
| Amusements | | <mark>012</mark> | <mark>3.30</mark> | | Amusements | 012 | 2.5 | | | Amusements | 012 | 5.00 | |
| Contracting – Prime | | <mark>015</mark> | <mark>3.30</mark> | | Contracting – Prime | 015 | 3.5 | | | Contracting – Prime | 015 | 4.00 | |
| Contracting – Speculative Builders | | <mark>016</mark> | <mark>3.30</mark> | | Contracting – Speculative Builders | 016 | 3.5 | | | Contracting – Speculative Builders | 016 | 4.00 | |
| Contracting – Owner Builder | | <mark>037</mark> | <mark>3.30</mark> | | Contracting – Owner Builder | 037 | 3.5 | | | Contracting – Owner Builder | 037 | 4.00 | |
| Job Printing | | <mark>010</mark> | <mark>3.30</mark> | | Job Printing | 010 | 2.5 | | | Job Printing | 010 | 4.00 | |
| Manufactured Buildings | | <mark>027</mark> | <mark>3.30</mark> | | Jet Fuel Sales (cents per gallon) | 049 | \$.0 | | | Manufactured Buildings | 027 | 4.00 | |
| Timbering and Other Extraction | | <mark>020</mark> | <mark>3.30</mark> | | Manufactured Buildings | 027 | 2.5 | | | Timbering and Other Extraction | 020 | 4.00 | |
| Severance – Metal Mining | | 019 | 0.10 | | Timbering and Other Extraction | 020 | 2.5 | | | Severance – Metal Mining | 019 | 0.10 | |
| Publication Publication | | <mark>009</mark> | 3.30 | | Severance – Metal Mining | 019 | 0.1 | | | Publication | 009 | 4.00 | |
| Hotels Hotels | | <mark>044</mark> | 3.30 | | Publication | 009 | 2.5 | | | Hotels | 044 | 4.00 | |
| Hotel/Motel (Additional Tax) ^B | | 144 | 3.00 | | Hotels | 044 | 2.5 | 0 | | Hotel/Motel (Additional Tax) ^B | 144 | 6.00 | |
| Commercial Rental, Leasing, & Licensing for | or Use | 213 | 2.00 | | Hotel/Motel (Additional Tax) ^B | 144 | 2.5 | 0 | | Residential Rental, Leasing, & Licensing for Use | 045 | 3.00 | |
| Rental, Leasing, & Licensing for Use of TP | P | <mark>214</mark> | <mark>3.30</mark> | | Residential Rental, Leasing, & Licensing for Use | 045 | 2.5 | | | Commercial Rental, Leasing, & Licensing for Use | 213 | 3.00 | |
| Restaurant and Bars | | <mark>011</mark> | <mark>3.30</mark> | | Commercial Rental, Leasing, & Licensing for Use | 213 | 2.5 | 0 | | Rental, Leasing, & Licensing for Use of TPP | 214 | 4.00 | |
| Retail Sales | | <mark>017</mark> | <mark>3.30</mark> | | Rental, Leasing, & Licensing for Use of TPP | 214 | 2.5 | | | Restaurant and Bars | 011 | 5.00 | |
| Retail Sales Food for Home Consumption | | 062 | 2.30 | | Restaurant and Bars | 011 | 4.0 | 0 | | Retail Sales | 017 | 4.00 | |
| MRRA Amount D | | <mark>315</mark> | 3.30 | | Retail Sales | 017 | 2.5 | 0 | | Retail Sales Food for Home Consumption | 062 | 4.00 | |
| Communications | | <mark>005</mark> | <mark>3.30</mark> | | Retail Sales (Single Item Over \$5,000) | 717 | 1.2 | 0 | | MRRA Amount D | 315 | 4.00 | |
| Transporting | | <mark>006</mark> | <mark>3.30</mark> | | Retail Sales Food for Home Consumption | 062 | 2.0 | 0 | | Communications | 005 | 4.00 | |
| Utilities | | <mark>004</mark> | <mark>3.30</mark> | | MRRA Amount D | 315 | 2.5 | 0 | | Transporting | 006 | 4.00 | |
| Use Tax Purchases | | <mark>029</mark> | <mark>3.30</mark> | | Communications | 005 | 2.5 | 0 | | Utilities | 004 | 4.00 | |
| Use Tax from Inventory | | <mark>030</mark> | <mark>3.30</mark> | | Transporting | 006 | 2.5 | 0 | | Use Tax Purchases | 029 | 4.00 | |
| | | | | | Utilities | 004 | 2.5 | 0 | | Use Tax From Inventory | 030 | 4.00 | |
| | | | | | Jet Fuel Use Tax (cents per gallon) | 051 | \$.0 | 3 | | | | | |
| | | | | | Use Tax Purchases | 029 | 2.5 | | | NOTE: Hotel/Motel (Additional Tax) is not a new tax | | ted by th | e City. As |
| | | | | | Use Tax Purchases (Single Item Over \$5,000) | 729 | 1.2 | | | of 4/1/2015 it is collected by the Department of Rev | nue. | | |
| | | | | | Use Tax From Inventory | 030 | 2.5 | | | | | | |
| | | | | | • | | | | | | | | |

| CITY/TOWN NAME | REGION / CITY CODE | BUSINESS | TAX RATE | COUNTY | CITY/TOWN NAME | REGION / CITY CODE | BUSINESS CODE | TAX RATE | COUNTY | | REGION / CITY CODE | BUSINESS CODE | TAX RATE | COUNTY |
|---|-----------------------|----------|-------------|--------|---|-----------------------|------------------|-------------|--------|--|-----------------------|------------------|-------------|--------|
| HAYDEN | HY | | | GLA | <u>HOLBROOK</u> | НВ | | | NAV | HUACHUCA CITY | HC | | | COH |
| Advertising | | 018 | 3.00 | | Amusements | | 012 | 3.00 | | Advertising | | 018 | 1.90 | |
| Amusements | | 012 | 3.00 | | Contracting – Prime | | 015 | 3.00 | | Amusements | | 012 | 1.90 | |
| Contracting – Prime | | 015 | 3.00 | | Contracting – Speculative Builders | | 016 | 3.00 | | Contracting – Prime | | 015 | 1.90 | |
| Contracting – Speculative Builders | | 016 | 3.00 | | Contracting – Owner Builder | | 037 | 3.00 | | Contracting – Speculative Builders | | 016 | 1.90 | |
| Contracting – Owner Builder | | 037 | 3.00 | | Job Printing | | 010 | 3.00 | | Contracting – Owner Builder | | 037 | 1.90 | |
| Feed at Wholesale | | 116 | 3.00 | | Manufactured Buildings | | 027 | 3.00 | | Feed at Wholesale | | 116 | 1.90 | |
| Job Printing | | 010 | 3.00 | | Timbering and Other Extraction | | 020 | 3.00 | | Job Printing | | 010 | 1.90 | |
| Manufactured Buildings | | 027 | 3.00 | | Severance – Metal Mining | | 019 | 0.10 | | Manufactured Buildings | | 027 | 1.90 | |
| Timbering and Other Extraction | | 020 | 0.10 | | Publication | | 009 | 3.00 | | Timbering and Other Extraction | | 020 | 1.90 | |
| Severance – Metal Mining | | 019 | 0.10 | | Hotels | | 044 | 3.00 | | Severance – Metal Mining | | 019 | 0.10 | |
| Publication | | 009 | 3.00 | | Hotel/Motel (Additional Tax) ^B | | 144 | 2.00 | | Publication | | 009 | 1.90 | |
| Hotels | | 044 | 3.00 | | Residential Rental, Leasing, & Lice | nsing for Use | 045 | 3.00 | | Hotels | | 044 | 1.90 | |
| Hotel/Motel (Additional Tax) ^B | | 144 | 2.00 | | Commercial Rental, Leasing, & Lic | ensing for Use | 213 | 3.00 | | Residential Rental, Leasing, & Licensing for | Use | 045 | 1.00 | |
| Residential Rental, Leasing, & Licensing | for Use | 045 | 3.00 | | Rental, Leasing, & Licensing for Us | e of TPP | 214 | 3.00 | | Commercial Rental, Leasing, & Licensing for | r Use | 213 | 1.00 | |
| Commercial Rental, Leasing, & Licensing | for Use | 213 | 3.00 | | Restaurant and Bars | | 011 | 3.00 | | Rental Occupancy | | 040 | 1.90 | |
| Rental Occupancy | | 040 | 3.00 | | Retail Sales | | 017 | 3.00 | | Rental, Leasing, & Licensing for Use of TPP | | 214 | 1.90 | |
| Rental, Leasing, & Licensing for Use of T | PP | 214 | 3.00 | | Retail Sales Food for Home Consu | mption | 062 | 3.00 | | Restaurant and Bars | | 011 | 1.90 | |
| Restaurant and Bars | | 011 | 3.00 | | MRRA Amount D | | 315 | 3.00 | | Retail Sales | | 017 | 1.90 | |
| Retail Sales | | 017 | 3.00 | | Communications | | 005 | 3.00 | | Retail Sales Food for Home Consumption | | 062 | 1.90 | |
| Retail Sales Food for Home Consumption | 1 | 062 | 3.00 | | Transporting | | 006 | 3.00 | | MRRA Amount D | | 315 | 1.90 | |
| MRRA Amount D | | 315 | 3.00 | | Utilities | | 004 | 3.00 | | Communications | | 005 | 1.90 | |
| Communications | | 005 | 3.00 | | Use Tax Purchases | | 029 | 3.00 | | Transporting | | 006 | 1.90 | |
| Transporting | | 006 | 3.00 | | Use Tax From Inventory | | 030 | 3.00 | | Utilities | | 004 | 1.90 | |
| Utilities | | 004 | 3.00 | | | | | | | Use Tax Purchases | | 029 | 1.90 | |
| Use Tax Purchases | | 029 | 3.00 | | | | | | | Use Tax From Inventory | | 030 | 1.90 | |
| Use Tax From Inventory | | 030 | 3.00 | | | | | | | | | | | |

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

| TABLE 2 | | | | | MUNICIPALITIES | | | | All tax ra | ites are expressed as percentages (%) unle | ss otherwi | se note | d. |
|--|---|------------------|-------------|--------|--|-------------------|------------------|-------------|------------|---|------------|-------------|--------|
| CITY/TOWN NAME REGI | | BUSINESS CODE | TAX RATE | COUNTY | | EGION / Y CODE | BUSINESS CODE | TAX RATE | COUNTY | CITY/TOWN NAME REGION | | TAX RATE | COUNTY |
| JEROME JO | 0 | | | YAV | | KN | | | PNL | KINGMAN KM | | | MOH |
| Advertising | | 018 | 3.50 | | Advertising | | 018 | 4.00 | | Advertising | 018 | 2.50 | |
| Amusements | | 012 | 3.50 | | Amusements | | 012 | 4.00 | | Amusements | 012 | 2.50 | |
| Contracting – Prime | | 015 | 3.00 | | Contracting – Prime | | 015 | 4.00 | | Contracting – Prime | 015 | 2.50 | |
| Contracting – Speculative Builders | | 016 | 3.00 | | Contracting – Speculative Builders | | 016 | 4.00 | | Contracting – Speculative Builders | 016 | 2.50 | |
| Contracting – Owner Builder | | 037 | 3.00 | | Contracting – Owner Builder | | 037 | 4.00 | | Contracting – Owner Builder | 037 | 2.50 | |
| Job Printing | | 010 | 3.50 | | Job Printing | | 010 | 4.00 | | Job Printing | 010 | 2.50 | |
| Manufactured Buildings | | 027 | 3.50 | | Manufactured Buildings | | 027 | 4.00 | | Manufactured Buildings | 027 | 2.50 | |
| Timbering and Other Extraction | | 020 | 3.50 | | Timbering and Other Extraction | | 020 | 4.00 | | Timbering and Other Extraction | 020 | 2.50 | |
| Severance – Metal Mining | | 019 | 0.10 | | Publication | | 009 | 4.00 | | Severance – Metal Mining | 019 | 0.10 | |
| Publication | | 009 | 3.50 | | Hotels | | 044 | 4.00 | | Publication | 009 | 2.50 | |
| Hotels | | 044 | 3.50 | | Hotel/Motel (Additional Tax) ^B | | 144 | 4.00 | | Hotels | 044 | 2.50 | |
| Hotel/Motel (Additional Tax) ^B | | 144 | 3.00 | | Residential Rental, Leasing, & Licensing for I | | 045 | 2.50 | | Hotel/Motel (Additional Tax) ^B | 144 | 4.00 | |
| Residential Rental, Leasing, & Licensing for I | | 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 | | 213 | 3.50 | | Rental, Leasing, & Licensing for Use of TPP | | 214 | 4.00 | | Commercial Rental, Leasing, & Licensing for Use | 213 | 2.00 | |
| Rental, Leasing, & Licensing for Use of TPP | | 214 | 3.50 | | Restaurant and Bars | | 011 | 4.00 | | Rental, Leasing, & Licensing for Use of TPP | 214 | 2.50 | |
| Restaurant and Bars | | 011 | 4.50 | | Retail Sales | | 017 | 4.00 | | Restaurant and Bars | 011 | 2.50 | |
| Retail Sales | | 017 | 3.50 | | Retail Sales Food for Home Consumption | | 062 | 4.00 | | Restaurant and Bars (Additional Tax) ^A | 111 | 1.00 | |
| MRRA Amount D | | 315 | 3.50 | | MRRA Amount ^D | | 315 | 4.00 | | Retail Sales | 017 | 2.50 | |
| Communications | | 005 | 3.50 | | Communications | | 005 | 4.00 | | MRRA Amount D | 315 | 2.50 | |
| Transporting | | 006 | 3.50 | | Transporting | | 006 | 4.00 | | Communications | 005 | 2.50 | |
| Utilities | | 004 | 3.50 | | Utilities | | 004 | 4.00 | | Transporting | 006 | 2.50 | |
| | | | | | Use Tax Purchases | | 029 | 4.00 | | Utilities | 004 | 2.50 | |
| | | | | | Use Tax From Inventory | | 030 | 4.00 | | Use Tax Purchases | 029 | 2.50 | |
| | | | | | | | | | | Use Tax From Inventory | 030 | 2.50 | |

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

| (A) "Additional Tax" means in addition to Restaurant Tax. | (C) "Additional Tax" means in addition to Commercial Lease. | Review each City/Town for tax on Food for Home Consumption. |
|--|---|--|
| (B) If you report under Hotel (Business code 044), this city has an Additional | (D) Report amount due on materials purchased exempt from tax and incorporated | (E) When reporting for Short Term Motor Vehicle you must report Business |
| Hotel tax rate that must be applied and reported (Business Code 144). | into a Maintenance, Repair, Replacement or Alteration (MRRA) project. | Code 214 and 114 for this City. |
| | Page 9 | |

| TABLE 2 | | | | | MUNICIPALITIES | | | All tax ra | ates are expressed as percentages (%) unle | ess otherv | vise no | oted. |
|--|-----------------------|-------------------|----------------------|------------------|--|-------------------|----------------------|------------|--|------------------|-------------|-------|
| | GION / CODE | BUSINESS | TAX RATE | COUNTY | CITY/TOWN NAME REGION CITY COL | | S TAX RATE | COUNTY | CITY/TOWN NAME REGION / CITY CODE | BUSINESS | TAX RATE | COU |
| | MA | | | PMA/PNL | MARICOPA MP | | | PNL | MESA ME | | | MA |
| Amusements | | 012 | 2.50 | | Advertising | 018 | 2.00 | | Advertising | 018 | 2.00 | |
| Contracting – Prime | | 015 | 4.00 | | Amusements | 012 | 2.00 | | Amusements | 012 | 2.00 | |
| Contracting – Speculative Builders | | 016 | 4.00 | | Contracting – Prime | 015 | 3.50 | | Contracting – Prime | 015 | 2.00 | |
| Contracting – Owner Builder | | 037 | 4.00 | | Contracting – Speculative Builders | 016 | 3.50 | | Contracting – Speculative Builders | 016 | 2.00 | |
| ob Printing | | 010 | 2.50 | | Contracting – Owner Builder | 037 | 3.50 | | Contracting – Owner Builder | 037 | 2.00 | |
| Manufactured Buildings | | 027 | 2.50 | | Job Printing | 010 | 2.00 | | Job Printing | 010 | 2.00 | |
| imbering and Other Extraction | | 020 | 2.50 | | Manufactured Buildings | 027 | 2.00 | | Jet Fuel Sales (cents per gallon) | 049 | \$.03 | |
| Severance – Metal Mining | | 019 | 0.10 | | Timbering and Other Extraction | 020 | 2.00 | | Manufactured Buildings | 027 | 2.00 | |
| Publication | | 009 | 2.50 | | Severance – Metal Mining | 019 | 0.10 | | Timbering and Other Extraction | 020 | 2.00 | |
| Hotels | | 044 | 2.50 | | Publication | 009 | 2.00 | | Severance – Metal Mining | 019 | 0.10 | |
| lotel/Motel (Additional Tax) ^B | | 144 | 6.00 | | Hotels | 044 | 2.00 | | Publication | 009 | 2.00 | |
| Commercial Rental, Leasing, & Licensing for | r Use | 213 | 2.50 | | Hotel/Motel (Additional Tax) ^B | 144 | 5.50 | | Hotels | 044 | 2.00 | |
| Rental Occupancy | | 040 | 2.50 | | Residential Rental, Leasing, & Licensing for Use | 045 | 2.00 | | Hotel/Motel (Additional Tax) ^B | 144 | 5.00 | |
| Rental, Leasing, & Licensing for Use of TPP | | 214 | 2.50 | | Commercial Rental, Leasing, & Licensing for Use | 213 | 2.00 | | Residential Rental, Leasing, & Licensing for Use | 045 | 2.00 | |
| Restaurant and Bars | | 011 | 2.50 | | Rental, Leasing, & Licensing for Use of TPP | 214 | 2.00 | | Commercial Rental, Leasing, & Licensing for Use | 213 | 2.00 | |
| Retail Sales | | 017 | 2.50 | | Restaurant and Bars | 011 | 2.00 | | Rental, Leasing, & Licensing for Use of TPP | 214 | 2.00 | |
| Retails Sales (Single Item Over \$5000) | | 717 | 2.00 | | Retail Sales | 017 | 2.00 | | Restaurant and Bars | 011 | 2.00 | |
| /IRRA Amount D | | 315 | 2.50 | | Retail Sales Food for Home Consumption | 062 | 2.00 | | Retail Sales | 017 | 2.00 | |
| Communications | | 005 | 4.00 | | MRRA Amount D | 315 | 2.00 | | MRRA Amount ^D | 315 | 2.00 | |
| ransporting | | 006 | 2.50 | | Communications | 005 | 2.00 | | Communications | 005 | 2.00 | |
| Itilities | | 004 | 4.00 | | Transporting | 006 | 2.00 | | Transporting | 006 | 2.00 | |
| Jse Tax Purchases | | 029 | 2.50 | | Utilities | 004 | 2.00 | | Utilities | 004 | 2.00 | |
| Jse Tax Furchases Jse Tax Purchases (Single Item Over \$5000 |)) | 729 | 2.00 | | Use Tax Purchases | 029 | 2.00 | | Wastewater Utility Services | 485 | 2.00 | |
| Jse Tax From Inventory | , | 030 | 2.50 | | Use Tax From Inventory | 030 | 2.00 | | Jet Fuel Use Tax (cents per gallon) | 051 | \$.03 | |
| ose rax riom inventory | | 030 | 2.30 | | Ose Tax From inventory | 030 | 2.00 | | Use Tax Purchases | 029 | 2.00 | |
| | | | | | | | | | Use Tax From Inventory | 030 | 2.00 | |
| | | D. 10111500 | | | PT0/01/ | D. 10111500 | | | | D. 1011 1500 | | |
| | REGION / CITY CODE | | TA) Rat | | CITY/TOWN NAME REGION / CITY CODE | BUSINESS CODE | TAX RATE | COUNTY | CITY/TOWN NAME REGION / CITY CODE | BUSINESS CODE | TAX RATE | COUNT |
| <u>MIAMI</u> | MM | | | GLA | NOGALES NO | | | STC | ORO VALLEY OR | | | PMA |
| Advertising | | 018 | 2.5 | | Advertising | 018 | 2.00 | | Advertising | 018 | 2.50 | |
| Amusements | | 012 | 2.5 | | Amusements | 012 | 2.00 | | Amusements | 012 | 2.50 | |
| Contracting – Prime | | 015 | 2.5 | | Contracting – Prime | 015 | 2.00 | | Contracting – Prime | 015 | 4.00 | |
| Contracting – Speculative Builders | | 016 | 2.5 | | Contracting – Speculative Builders | 016 | 2.00 | | Contracting – Speculative Builders | 016 | 4.00 | |
| Contracting – Owner Builder | | 037 | 2.5 | | Contracting – Owner Builder | 037 | 2.00 | | Contracting – Owner Builder | 037 | 4.00 | |
| ob Printing | | 010 | 2.5 | | Job Printing | 010 | 2.00 | | Job Printing | 010 | 2.50 | |
| Manufactured Buildings | | 027 | 2.5 | | Manufactured Buildings | 027 | 2.00 | | Manufactured Buildings | 027 | 2.50 | |
| imbering and Other Extraction | | 020 | 2.5 | 0 | Timbering and Other Extraction | 020 | 2.00 | | Timbering and Other Extraction | 020 | 2.50 | |
| Severance – Metal Mining | | 019 | 0.10 | 0 | Severance – Metal Mining | 019 | 0.10 | | Severance – Metal Mining | 019 | 0.10 | |
| Publication | | 009 | 2.5 | 0 | Publication | 009 | 2.00 | | Publication | 009 | 2.50 | |
| Hotels | | 044 | 2.5 | 0 | Hotels | 044 | 2.00 | | Hotels | 044 | 2.50 | |
| Residential Rental, Leasing, & Licensing for | Use | 045 | 2.5 | 0 | Hotel/Motel (Additional Tax) ^B | 144 | 4.00 | | Hotel/Motel (Additional Tax) B | 144 | 6.00 | |
| Commercial Rental, Leasing, & Licensing for | r Use | 213 | 2.5 | 0 | Residential Rental, Leasing, & Licensing for Use | 045 | 2.00 | | Rental Occupancy | 040 | 2.00 | |
| Rental, Leasing, & Licensing for Use of TPP | | 214 | 2.5 | 0 | Commercial Rental, Leasing, & Licensing for Use | 213 | 2.00 | | Rental, Leasing, & Licensing for Use of TPP | 214 | 2.50 | |
| Restaurant and Bars | | 011 | 2.5 | 0 | Rental, Leasing, & Licensing for Use of TPP | 214 | 2.00 | | Restaurant and Bars | 011 | 2.50 | |
| Retail Sales | | 017 | 2.5 | | Restaurant and Bars | 011 | 2.00 | | Retail Sales | 017 | 2.50 | |
| | | | | | | | | | | 315 | 2.50 | |
| | | 062 | 2.5 | 0 | Retail Sales | 017 | 2.00 | | MRRA Amount D | | | |
| Retail Sales Food for Home Consumption | | 062 315 | 2.50 2.50 | | Retail Sales Retail Sales for Food for Home Consumption | 017 062 | 2.00 | | Transporting | 006 | 2.50 | |
| Retail Sales Food for Home Consumption IRRA Amount ^D | | | | Ď | | | 2.00 | | Transporting | 006 | 2.50 | |
| Retail Sales Food for Home Consumption MRRA Amount ^D Communications | | 315 | 2.5 | 0 0 | Retail Sales for Food for Home Consumption | 062 | | | | | | |
| Retail Sales Food for Home Consumption MRRA Amount D Communications Transporting | | 315 005 006 | 2.50 2.50 | 0 0 0 | Retail Sales for Food for Home Consumption MRRA Amount DCommunications | 062 315 | 2.00 2.00 | | Transporting | 006 | 2.50 | |
| Retail Sales Food for Home Consumption MRRA Amount DOMESTATE STATE | | 315 005 | 2.50 2.50 2.50 | 0 0 0 0 | Retail Sales for Food for Home Consumption MRRA Amount D | 062 315 005 | 2.00 2.00 2.00 | | Transporting | 006 | 2.50 | |

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

Transporting
Utilities
Public Utility Right of Way
Wastewater Utility Services

2.00

2.00

133

485

TRANSACTION PRIVILEGE AND OTHER TAX RATE TABLES

| Arizona State, County and City | Tax Rat | e Look-U | p Tool | | TRANSACTION PRIVILEGE | AND | OTF | IER | IAX RA | I L I ABLES Effect | ive Augus | t 1, 20 | 22 |
|---|-----------------------|------------------|-------------|--------|--|------|-----------------|--------------|-----------|--|------------|-------------|--------|
| TABLE 2 | | | | | MUNICIPALITIES | | | | All tax r | ates are expressed as percentages (%) unle | ess otherv | vise no | ted. |
| | REGION / CITY CODE | BUSINESS CODE | TAX RATE | COUNTY | CITY/TOWN NAME REGIO | | JSINESS CODE | TAX RATE | COUNTY | CITY/TOWN NAME REGION / CITY CODE | | TAX RATE | COUNTY |
| PAGE | PG | | | COC | PARADISE VALLEY PV | | | | MAR | PARKER PK | | | LAP |
| Advertising | | 018 | 3.00 | | Advertising | | 018 | 2.50 | | Advertising | 018 | 2.00 | |
| Amusements | | 012 | 3.00 | | Amusements | | 012 | 2.50 | | Amusements | 012 | 2.00 | |
| Contracting – Prime | | 015 | 3.00 | | Contracting – Prime | | 015 | 2.50 | | Contracting – Prime | 015 | 2.00 | |
| Contracting – Speculative Builders | | 016 | 3.00 | | Contracting – Speculative Builders | | 016 | 2.50 | | Contracting – Speculative Builders | 016 | 2.00 | |
| Contracting – Owner Builder | | 037 | 3.00 | | Contracting – Owner Builder | | 037 | 2.50 | | Contracting – Owner Builder | 037 | 2.00 | |
| Job Printing | | 010 | 3.00 | | Job Printing | | 010 | 2.50 | | Job Printing | 010 | 2.00 | |
| Manufactured Buildings | | 027 | 3.00 | | Manufactured Buildings | | 027 | 2.50 | | Manufactured Buildings | 027 | 2.00 | |
| Timbering and Other Extraction | | 020 | 3.00 | | Timbering and Other Extraction | | 020 | 2.50 | | Timbering and Other Extraction | 020 | 2.00 | |
| Severance – Metal Mining | | 019 | 0.10 | | Severance – Metal Mining | | 019 | 0.10 | | Severance – Metal Mining | 019 | 0.10 | |
| Publication | | 009 | 3.00 | | Publication | | 009 | 2.50 | | Publication | 009 | 2.00 | |
| Hotels | | 044 | 3.00 | | Hotels | | 044 | 2.50 | | Hotels | 044 | 2.00 | |
| 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 | · Use | 045 | 3.00 | | Residential Rental, Leasing, & Licensing for Use | • | 045 | 1.65 | | Residential Rental, Leasing, & Licensing for Use | 045 | 2.00 | |
| Commercial Rental, Leasing, & Licensing fo | r Use | 213 | 3.00 | | Commercial Rental, Leasing, & Licensing for Us | е | 213 | 1.65 | | Commercial Rental, Leasing, & Licensing for Use | 213 | 2.00 | |
| Rental, Leasing, & Licensing for Use of TPP | | 214 | 3.00 | | Commercial Lease (Additional Tax) C | | 313 | 0.85 | | Rental, Leasing, & Licensing for Use of TPP | 214 | 2.00 | |
| Restaurant and Bars | | 011 | 4.00 | | Rental Occupancy | | 040 | 1.65 | | Restaurant and Bars | 011 | 4.00 | |
| Retail Sales | | 017 | 3.00 | | Rental, Leasing, & Licensing for Use of TPP | | 214 | 2.50 | | Retail Sales | 017 | 2.00 | |
| Retail Sales (Single Item Portion Over \$3,00 | 00) | 387 | 2.00 | | Restaurant and Bars | | 011 | 2.50 | | Retail Sales (Single Item Portion Over \$2,500) | 467 | 1.00 | |
| Retail Sales Food for Home Consumption | , | 062 | 3.00 | | Retail Sales | | 017 | 2.50 | | MRRA Amount D | 315 | 2.00 | |
| MRRA Amount D | | 315 | 3.00 | | Retail Sales Food for Home Consumption | | 062 | 2.50 | | Communications | 005 | 2.00 | |
| Communications | | 005 | 3.00 | | MRRA Amount D | | 315 | 2.50 | | Transporting | 006 | 2.00 | |
| Transporting | | 006 | 3.00 | | Communications | | 005 | 2.50 | | Utilities | 004 | 3.00 | |
| Utilities | | 004 | 3.00 | | Transporting | | 006 | 2.50 | | | 001 | 0.00 | |
| Use Tax Purchases | | 029 | 3.00 | | Utilities | | 004 | 2.50 | | | | | |
| Use Tax Purch (Single Item Portion Over \$3 | 3 000) | 389 | 2.00 | | Use Tax Purchases | | 029 | 2.50 | | | | | |
| Use Tax From Inventory | ,,,,,, | 030 | 3.00 | | Use Tax From Inventory | | 030 | 2.50 | | | | | |
| • | | | | | · | | | | | | | | |
| | REGION/ | BUSINESS | TAX | COUNTY | CITY/TOWN NAME REGIO | | JSINESS | TAX | COUNTY | CITY/TOWN NAME REGION/ | BUSINESS | TAX | COUNTY |
| PATAGONIA | PA | CODE | RATE | STC | PAYSON PS | DE (| CODE | RATE | GLA | CITY CODE | CODE | RATE | |
| Advertising | IA | 018 | 3.00 | 010 | Advertising | | 018 | 2.88 | OLA | PEORIA PE Advertising | 018 | 1.00 | MAR/YA |
| Amusements | | 012 | 3.00 | | Amusements | | 012 | 2.88 | | | | 1.80 | |
| Contracting – Prime | | 015 | 3.00 | | Contracting – Prime | | 015 | 2.88 | | Amusements | 012 | 2.80 | |
| Contracting – Speculative Builders | | 016 | 3.00 | | Contracting – Speculative Builders | | 016 | 2.88 | | Contracting – Prime | 015 | 1.80 | |
| Contracting – Owner Builder | | 037 | 3.00 | | Contracting – Owner Builder | | 037 | 2.88 | | Contracting – Speculative Builders | 016 | 1.80 | |
| Feed at Wholesale | | 116 | 3.00 | | Job Printing | | 010 | 2.88 | | Contracting – Owner Builder | 037 | 1.80 | |
| Job Printing | | 010 | 3.00 | | Manufactured Buildings | | 027 | 2.88 | | Job Printing | 010 | 1.80 | |
| Manufactured Buildings | | 027 | 3.00 | | Timbering and Other Extraction | | 020 | 2.88 | | Manufactured Buildings | 027 | 1.80 | |
| Timbering and Other Extraction | | 020 | 3.00 | | Severance – Metal Mining | | 019 | 0.10 | | Timbering and Other Extraction | 020 | 1.80 | |
| Severance – Metal Mining | | 019 | 0.10 | | Publication | | 009 | 2.88 | | Severance – Metal Mining | 019 | 0.10 | |
| Publication | | 009 | 3.00 | | Hotels | | 044 | 2.88 | | Publication | 009 | 1.80 | |
| Hotels | | 009 | 3.00 | | | | 144 | 5.00 | | Hotels | 044 | 1.80 | |
| | | | | | Hotel/Motel (Additional Tax) B | | | | | Hotel/Motel (Additional Tax) ^B | 144 | 3.80 | |
| Hotel/Motel (Additional Tax) B | | 144 | 3.00 | | Commercial Rental, Leasing, & Licensing for Us | | 213 | 2.88 | | Residential Rental, Leasing, & Licensing for Use | 045 | 1.80 | |
| Residential Rental, Leasing, & Licensing for | | 045 | 3.00 | | Rental Occupancy | | 040 | 2.00 | | Commercial Rental, Leasing, & Licensing for Use | 213 | 1.80 | |
| Commercial Rental, Leasing, & Licensing fo | or Use | 213 040 | 3.00 | | Rental, Leasing, & Licensing for Use of TPP Restaurant and Bars | | 214 011 | 2.88 2.88 | | Rental Occupancy | 040 | 1.80 | |
| Rental Occupancy | , | 040 214 | | | | | | | | Rental, Leasing, & Licensing for Use of TPP | 214 | 1.80 | |
| Rental, Leasing, & Licensing for Use of TPP | - | | 3.00 | | Retail Sales | | 017 | 2.88 | | Restaurant and Bars | 011 | 2.80 | |
| Restaurant and Bars | | 011 | 3.00 | | Retail Sales Food for Home Consumption | | 062 | 2.88 | | Retail Sales | 017 | 1.80 | |
| Retail Sales | | 017 | 3.00 | | MRRA Amount D | | 315 | 2.88 | | Retail Sales Food for Home Consumption | 062 | 1.60 | |
| Retail Sales Food for Home Consumption | | 062 | 2.50 | | Communications | | 005 | 2.88 | | MRRA Amount D | 315 | 1.80 | |
| MRRA Amount D | | 315 | 3.00 | | Transporting | | 006 | 2.88 | | Communications | 005 | 1.80 | |
| Communications | | 005 | 3.00 | | Utilities | | 004 | 2.88 | | Transporting | 006 | 1.80 | |
| Transporting | | 006 | 3.00 | | | | | | | Utilities | 004 | 3.30 | |
| Utilities | | 004 | 3.00 | | | | | | | Use Tax Purchases | 029 | 1.80 | |
| | | | | | | | | | | Use Tax From Inventory | 030 | 1.80 | |
| | | | | | | | | | | | | | |

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

TRANSACTION PRIVILEGE AND OTHER TAX RATE TABLES MUNICIPALITIES All tax rates are express

Effective August 1, 2022

TAX

RATE

3.00 3.00 3.00 3.00 3.00 3.00 3.00 3.00 0.10 3.00 3.00 3.00 3.00 3.00 3.00 3.00 2.00 3.00 1.50 3.00 3.00 3.00 3.00 3.00

COUNTY

NAV

| TABLE 2 | | | | | MUNICIPALITIES | | | | All tax ra | ites are expressed as percentages (%) unless | othe | erwise | ı |
|--|-----------------------|------------------|-------------|--------|--|-----------------------|------------------|-------------|------------|--|------|----------------|---|
| | REGION / CITY CODE | BUSINESS CODE | TAX RATE | COUNTY | | REGION / CITY CODE | BUSINESS CODE | TAX RATE | COUNTY | CITY/TOWN NAME REGION/ CITY COD | | SINESS CODE | |
| PHOENIX | PX | | | MAR | <u>PIMA</u> | PM | | | GRA | PINETOP-LAKESIDE PP | | | |
| Advertising | | 018 | 0.50 | | Advertising | | 018 | 2.00 | | Advertising | C | 018 | |
| Amusements | | 012 | 2.30 | | Amusements | | 012 | 2.00 | | Amusements | | 012 | |
| Contracting – Prime | | 015 | 2.30 | | Contracting – Prime | | 015 | 3.00 | | Contracting – Prime | | 015 | |
| Contracting – Speculative Builders | | 016 | 2.30 | | Contracting – Speculative Builders | | 016 | 3.00 | | Contracting – Speculative Builders | C | 016 | |
| Contracting – Owner Builder | | 037 | 2.30 | | Contracting – Owner Builder | | 037 | 3.00 | | Contracting – Owner Builder | | 037 | |
| Job Printing | | 010 | 2.30 | | Job Printing | | 010 | 2.00 | | Job Printing | | 010 | |
| Jet Fuel Sales (cents per gallon) | | 049 | \$.0073 | 2 | Manufactured Buildings | | 027 | 2.00 | | Manufactured Buildings | C | 027 | |
| Manufactured Buildings | | 027 | 2.30 | | Timbering and Other Extraction | | 020 | 2.00 | | Timbering and Other Extraction | C | 020 | |
| Timbering and Other Extraction | | 020 | 2.30 | | Severance – Metal Mining | | 019 | 0.10 | | Severance – Metal Mining | C | 019 | |
| Severance – Metal Mining | | 019 | 0.10 | | Publication | | 009 | 2.00 | | Publication | C | 009 | |
| Publication | | 009 | 2.30 | | Hotels | | 044 | 2.00 | | Hotels | C | 044 | |
| Hotels | | 044 | 2.30 | | Residential Rental, Leasing, & Licensing f | for Use | 045 | 2.00 | | Hotel/Motel (Additional Tax) ^B | 1 | 144 | |
| Hotel/Motel (Additional Tax) B | | 144 | 3.00 | | Commercial Rental, Leasing, & Licensing | for Use | 213 | 2.00 | | Residential Rental, Leasing, & Licensing for Use | C | 045 | |
| Residential Rental, Leasing, & Licensing | for Use | 045 | 2.30 | | Rental, Leasing, & Licensing for Use of TF | PP | 214 | 2.00 | | Commercial Rental, Leasing, & Licensing for Use | 2 | 213 | |
| Commercial Rental, Leasing, & Licensing | for Use | 213 | 2.30 | | Restaurant and Bars | | 011 | 2.00 | | Rental, Leasing, & Licensing for Use of TPP | 2 | 214 | |
| Commercial Lease (Additional Tax) ^C | | 313 | 0.10 | | Retail Sales | | 017 | 2.00 | | Restaurant and Bars | C | 011 | |
| Rental Occupancy | | 040 | 2.30 | | Retail Sales Food for Home Consumption | 1 | 062 | 2.00 | | Restaurant and Bars (Additional Tax) A | 1 | 111 | |
| Rental, Leasing, & Licensing for Use of T | PP | 214 | 2.30 | | MRRA Amount D | | 315 | 2.00 | | Retail Sales | C | 017 | |
| Short-Term Motor Vehicle Rental (Additional | Tax) E | 114 | 2.00 | | Communications | | 005 | 2.00 | | Retail Sales (Single Item Portion Over \$5,000) | 3 | 357 | |
| Restaurant and Bars | | 011 | 2.30 | | Transporting | | 006 | 2.00 | | Retail Sales Food for Home Consumption | C | 062 | |
| Retail Sales | | 017 | 2.30 | | Utilities | | 004 | 2.00 | | MRRA Amount D | 3 | 315 | |
| Retail Sales (Single Item Portion over \$1 | 1,631) | 162 | 2.00 | | | | | | | Communications | C | 005 | |
| MRRA Amount D | | 315 | 2.30 | | | | | | | Transporting | C | 006 | |
| Communications | | 005 | 4.70 | | | | | | | Utilities | C | 004 | |
| Transporting | | 006 | 2.30 | | | | | | | | | | |
| Utilities | | 004 | 2.70 | | | | | | | | | | |
| Wastewater Removal Services | | 485 | 2.70 | | | | | | | | | | |
| Jet Fuel Use Tax (cents per gallon) | | 051 | \$.0073 | 2 | | | | | | | | | |
| Use Tax Purchases | | 029 | 2.30 | | | | | | | | | | |
| Use Tax Purch (Single Item Portion over \$1 | 11,631) | 163 | 2.00 | | | | | | | | | | |
| | , | | | | | | | | | | | | |

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

2.30

030

Use Tax From Inventory

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

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

| | <u>ate Look-U</u> | <u>p 1001</u> | | TRANSACTION PRIVILEGE | AND OH | 1EK | | | ve Augus | | |
|--|--|--|---------|--|---|---|------------|--|--|---|---|
| TABLE 2 | | | | MUNICIPALITIES | | | All tax ı | ates are expressed as percentages (%) unle | ss otherw | rise no | ted. |
| CITY/TOWN NAME REGION/ CITY CODI | | TAX RATE | COUNTY | CITY/TOWN NAME REGIC | | TAX RATE | | CITY/TOWN NAME REGION / CITY CODE | BUSINESS | TAX RATE | COUNTY |
| QUEEN CREEK QC | | | IAR/PNL | QUEEN CREEK SPECIAL DISTRICT QU | | | MAR | <u>SAFFORD</u> SF | | | GRA |
| Advertising | 018 | 2.25 | | Amusements | 012 | 2.50 | | Advertising | 018 | 2.50 | |
| Amusements | 012 | 2.25 | | Job Printing | 010 | 2.50 | | Amusements | 012 | 2.50 | |
| Contracting – Prime Contracting – Speculative Builders | 015 016 | 4.25 4.25 | | Publication Hotels | 009 044 | 2.50 2.50 | | Contracting – Prime Contracting – Speculative Builders | 015 016 | 2.50 2.50 | |
| Contracting – Spectiative Builders Contracting – Owner Builder | 037 | 4.25 | | Restaurant and Bars | 011 | 2.50 | | Contracting – Spectiative Builder Contracting – Owner Builder | 037 | 2.50 | |
| Job Printing | 010 | 2.25 | | Retail Sales | 017 | 2.50 | | Feed at Wholesale | 116 | 2.50 | |
| Manufactured Buildings | 027 | 2.25 | | Retail Sales Food for Home Consumption | 062 | 2.50 | | Job Printing | 010 | 2.50 | |
| Timbering and Other Extraction | 020 | 2.25 | | MRRA Amount D | 315 | 2.50 | | Manufactured Buildings | 027 | 2.50 | |
| Severance – Metal Mining | 019 | 0.10 | | Communications | 005 | 2.50 | | Timbering and Other Extraction | 020 | 2.50 | |
| Publication | 009 | 2.25 | | Transporting | 006 | 2.50 |) | Severance – Metal Mining | 019 | 0.10 | |
| Hotels | 044 | 2.25 | | Utilities | 004 | 2.50 |) | Publication | 009 | 2.50 | |
| Hotel/Motel (Additional Tax) ^B | 144 | 3.00 | | | | | | Hotels | 044 | 2.50 | |
| Residential Rental, Leasing, & Licensing for Use | 045 | 2.25 | | Call 480-358-3000 to find out if these rates apply | to your busi | iess acti | ivities in | Hotel/Motel (Additional Tax) ^B | 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 Retail Sales | 011 017 | 2.25 2.25 | | | | | | Rental, Leasing, & Licensing for Use of TPP Restaurant and Bars | 214 011 | 2.50 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/ | | TAX RATE | COUNTY | CITY/TOWN NAME REGION CITY COD | | TAX RATE | COUNTY | CITY/TOWN NAME EGION/ | CITY BUSINES | | |
| SAHUARITA SA | E CODE | RATE | COUNTY | SAN LUIS SU | E CODE | RATE | COUNTY | SCOTTSDALE SC | CODE | RAT | MAR |
| SAHUARITA SA Amusements | 012 | 2.00 | | SAN LUIS Advertising | 018 | RATE 4.00 | | SCOTTSDALE SC Advertising | CODE 018 | 1.75 | MAR 5 |
| SAHUARITA SA Amusements Contracting – Prime | 012 015 | 2.00 4.00 | | SAN LUIS Advertising Amusements | 018 012 | 4.00 4.00 | | SCOTTSDALE Advertising Amusements | 018 012 | 1.75 1.75 | MAR 5 |
| SAHUARITA Amusements Contracting – Prime Contracting – Speculative Builders | 012 015 016 | 2.00 4.00 4.00 | | SAN LUIS SU Advertising Amusements Contracting – Prime | 018 012 015 | 4.00 4.00 4.00 | | SCOTTSDALE SC Advertising Amusements Contracting – Prime | 018 012 015 | 1.75 1.75 1.75 | MAR 5 5 |
| SAHUARITA Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder | 012 015 016 037 | 2.00 4.00 4.00 4.00 | | SAN LUIS Advertising Amusements Contracting – Prime Contracting – Speculative Builders | 018 012 015 016 | 4.00 4.00 4.00 4.00 | | SCOTTSDALE Advertising Amusements Contracting – Prime Contracting – Speculative Builders | 018 012 015 016 | 1.75 1.75 1.75 1.75 | MAR 5 5 5 5 |
| SAHUARITA Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing | 012 015 016 037 010 | 2.00 4.00 4.00 4.00 2.00 | | SAN LUIS Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder | 018 012 015 016 037 | 4.00 4.00 4.00 4.00 4.00 4.00 | | CODE SCOTTSDALE Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder | 018 012 015 016 037 | 1.75 1.75 1.75 1.75 1.75 | MAR 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 |
| SAHUARITA Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing Manufactured Buildings | 012 015 016 037 010 027 | 2.00 4.00 4.00 4.00 2.00 2.00 | | SAN LUIS Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing | 018 012 015 016 037 010 | 4.00 4.00 4.00 4.00 4.00 4.00 4.00 | | CODE SCOTTSDALE Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Feed at Wholesale | 018 012 015 016 | 1.75 1.75 1.75 1.75 1.75 1.75 | MAR 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 |
| SAHUARITA Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing | 012 015 016 037 010 | 2.00 4.00 4.00 4.00 2.00 | | SAN LUIS Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder | 018 012 015 016 037 | 4.00 4.00 4.00 4.00 4.00 4.00 | | CODE SCOTTSDALE Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Feed at Wholesale Job Printing | 018 012 015 016 037 116 | 1.75 1.75 1.75 1.75 1.75 | MAR 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 |
| SAHUARITA Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing Manufactured Buildings Timbering and Other Extraction | 012 015 016 037 010 027 020 | 2.00 4.00 4.00 4.00 2.00 2.00 2.00 | | SAN LUIS SU Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing Manufactured Buildings | 018 012 015 016 037 010 027 | 4.00 4.00 4.00 4.00 4.00 4.00 4.00 4.00 | | CODE SCOTTSDALE Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Feed at Wholesale | 018 012 015 016 037 116 010 | 1.75 1.75 1.75 1.75 1.75 1.75 1.75 | MAR 5 5 5 5 5 5 6 8 |
| SAHUARITA Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining | 012 015 016 037 010 027 020 019 009 | 2.00 4.00 4.00 2.00 2.00 2.00 2.00 0.10 2.00 2.00 | | CITYTOWN NAME CITY COD SAN LUIS 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 | 4.00 4.00 4.00 4.00 4.00 4.00 4.00 4.00 | | SCOTTSDALE Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Feed at Wholesale Job Printing Jet Fuel Sales (cents per gallon) Manufactured Buildings Timbering and Other Extraction | 018 012 015 016 037 116 010 049 027 | 1.75 1.75 1.75 1.75 1.75 1.75 1.75 1.75 | MAR 55 55 55 55 55 55 55 55 55 55 55 55 55 |
| SAHUARITA 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 | 012 015 016 037 010 027 020 019 009 044 144 | 2.00 4.00 4.00 2.00 2.00 2.00 2.00 2.00 | | SAN LUIS 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 | 4.00 4.00 4.00 4.00 4.00 4.00 4.00 4.00 | | CODE SCOTTSDALE Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Feed at Wholesale Job Printing Jet Fuel Sales (cents per gallon) Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining | 018 012 015 016 037 116 010 049 027 020 019 | 1.75 1.75 1.75 1.75 1.75 1.75 1.75 1.75 | MAR 5 5 5 5 5 5 5 5 5 6 6 7 7 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 |
| 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 | 012 015 016 037 010 027 020 019 009 044 144 045 | 2.00 4.00 4.00 2.00 2.00 2.00 2.00 2.00 | | CITYTOWN NAME CITY COD SAN LUIS Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Residential Rental, Leasing, & Licensing for Use | 018 012 015 016 037 010 027 020 019 009 044 045 | 4.00 4.00 4.00 4.00 4.00 4.00 4.00 4.00 | | SCOTTSDALE Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Feed at Wholesale Job Printing Jet Fuel Sales (cents per gallon) Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication | 018 012 015 016 037 116 010 049 027 020 019 | 1.75 1.75 1.75 1.75 1.75 1.75 1.75 1.75 | MAR 5 5 5 5 5 5 5 5 5 5 5 5 5 5 6 6 6 6 6 |
| SAHUARITA 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 | 012 015 016 037 010 027 020 019 009 044 144 045 213 | 2.00 4.00 4.00 2.00 2.00 2.00 2.00 2.00 | | CITYTOWN NAME CITY COD SAN LUIS Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Residential Rental, Leasing, & Licensing for Use Commercial Rental, Leasing, & Licensing for Use | 018 012 015 016 037 010 027 020 019 009 044 045 213 | 4.00 4.00 4.00 4.00 4.00 4.00 4.00 4.00 | | SCOTEDALE Advertising Amusements Contracting – Prime Contracting – Owner Builders Contracting – Owner Builder Feed at Wholesale Job Printing Jet Fuel Sales (cents per gallon) Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels | 018 012 015 016 037 116 010 049 027 020 019 009 | 1.75 1.75 1.75 1.75 1.75 1.75 1.75 1.75 | MAR 55 55 55 55 55 55 55 55 55 55 55 55 55 |
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| SAHUARITA Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Hotel/Motel (Additional Tax) ^B Residential Rental, Leasing, & Licensing for Use Commercial Rental, Leasing, & Licensing for Use Rental, Leasing, & Licensing for Use Rental, Leasing, & Licensing for Use Restaurant and Bars Retail Sales MRRA Amount D Communications Transporting | 012 015 016 037 010 027 020 019 009 044 144 045 213 214 011 017 315 005 | 2.00 4.00 4.00 2.00 2.00 2.00 2.00 2.00 | | Advertising Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Residential Rental, Leasing, & Licensing for Use Commercial Rental, Leasing, & Licensing for Use Rental, Leasing, & Licensing for Use Rental, Leasing, & Licensing for Use Restaurant and Bars Retail Sales Retail Sales (Single Item Portion Over \$2,500) Retail Sales Food for Home Consumption MRRA Amount D Communications Transporting | 018 012 015 016 037 010 027 020 019 009 044 045 213 214 011 017 467 062 315 005 | 4.00 4.00 4.00 4.00 4.00 4.00 4.00 0.10 4.00 4.0 | | Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Feed at Wholesale Job Printing Jet Fuel Sales (cents per gallon) Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Hotel/Motel (Additional Tax) ^B Residential Rental, Leasing, & Licensing for Use Commercial Rental, Leasing, & Licensing for Use Rental, Leasing, & Licensing for Use Rental, Leasing, & Licensing for Use Restaurant and Bars Retail Sales Retail Sales Food for Home Consumption MRRA Amount D | 018 012 015 016 037 116 010 049 027 020 019 009 044 144 045 213 214 011 017 062 315 | 1.75 1.75 1.75 1.75 1.75 1.75 1.75 1.75 | MAR 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 |
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| SAHUARITA Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Hotel/Motel (Additional Tax) ^B Residential Rental, Leasing, & Licensing for Use Commercial Rental, Leasing, & Licensing for Use Rental, Leasing, & Licensing for Use Rental, Leasing, & Licensing for Use Restaurant and Bars Retail Sales MRRA Amount D Communications Transporting | 012 015 016 037 010 027 020 019 009 044 144 045 213 214 011 017 315 005 | 2.00 4.00 4.00 2.00 2.00 2.00 2.00 2.00 | | SAN LUIS Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Residential Rental, Leasing, & Licensing for Use Commercial Rental, Leasing, & Licensing for Use Rental, Leasing, & Licensing for Use of TPP Restaurant and Bars Retail Sales Retail Sales (Single Item Portion Over \$2,500) Retail Sales Food for Home Consumption MRRA Amount D Communications Transporting Utilities Use Tax Purchases | 018 012 015 016 037 010 027 020 019 009 044 045 213 214 011 017 467 062 315 005 006 004 029 | 4.00 4.00 4.00 4.00 4.00 4.00 4.00 4.00 | | Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Feed at Wholesale Job Printing Jet Fuel Sales (cents per gallon) Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Hotel/Motel (Additional Tax) ^B Residential Rental, Leasing, & Licensing for Use Commercial Rental, Leasing, & Licensing for Use Rental, Leasing, & Licensing for Use of TPP Restaurant and Bars Retail Sales Retail Sales Food for Home Consumption MRRA Amount D Communications Transporting Utilities Wastewater Removal Services | 018 012 015 016 037 116 010 049 027 020 019 009 044 144 045 213 214 011 017 062 315 006 004 485 | ** RAT *** 1.75 | MAR 5 5 5 5 5 5 5 5 5 5 5 5 5 |
| SAHUARITA Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Hotel/Motel (Additional Tax) ^B Residential Rental, Leasing, & Licensing for Use Commercial Rental, Leasing, & Licensing for Use Rental, Leasing, & Licensing for Use Rental, Leasing, & Licensing for Use Restaurant and Bars Retail Sales MRRA Amount D Communications Transporting | 012 015 016 037 010 027 020 019 009 044 144 045 213 214 011 017 315 005 | 2.00 4.00 4.00 2.00 2.00 2.00 2.00 2.00 | | SAN LUIS SU Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Residential Rental, Leasing, & Licensing for Use Commercial Rental, Leasing, & Licensing for Use Rental, Leasing, & Licensing for Use of TPP Restaurant and Bars Retail Sales Retail Sales (Single Item Portion Over \$2,500) Retail Sales Food for Home Consumption MRRA Amount D Communications Transporting Utilities Use Tax Purchases Use Tax Purch (Single Item Portion over \$2,500) | O18 018 012 015 016 037 010 027 020 019 009 044 045 213 214 011 017 467 062 315 005 006 004 029 469 | 4.00 4.00 4.00 4.00 4.00 4.00 4.00 4.00 | | Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Feed at Wholesale Job Printing Jet Fuel Sales (cents per gallon) Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Hotel/Motel (Additional Tax) ^B Residential Rental, Leasing, & Licensing for Use Commercial Rental, Leasing, & Licensing for Use Rental, Leasing, & Licensing for Use of TPP Restaurant and Bars Retail Sales Retail Sales Retail Sales Food for Home Consumption MRRA Amount D Communications Transporting Utilities Wastewater Removal Services Jet Fuel Use Tax (cents per gallon) | 018 012 015 016 037 116 010 049 027 020 019 009 044 144 045 213 214 011 017 062 315 005 006 | 1.75 1.75 1.75 1.75 1.75 1.75 1.75 1.75 | MAR 5 5 5 5 5 5 5 5 5 5 5 5 5 |
| SAHUARITA Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Hotel/Motel (Additional Tax) ^B Residential Rental, Leasing, & Licensing for Use Commercial Rental, Leasing, & Licensing for Use Rental, Leasing, & Licensing for Use Rental, Leasing, & Licensing for Use Restaurant and Bars Retail Sales MRRA Amount D Communications Transporting | 012 015 016 037 010 027 020 019 009 044 144 045 213 214 011 017 315 005 | 2.00 4.00 4.00 2.00 2.00 2.00 2.00 2.00 | | SAN LUIS SU Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Residential Rental, Leasing, & Licensing for Use Commercial Rental, Leasing, & Licensing for Use Rental, Leasing, & Licensing for Use of TPP Restaurant and Bars Retail Sales Retail Sales (Single Item Portion Over \$2,500) Retail Sales Food for Home Consumption MRRA Amount D Communications Transporting Utilities Use Tax Purchases Use Tax Purch (Single Item Portion over \$2,500) | O18 018 012 015 016 037 010 027 020 019 009 044 045 213 214 011 017 467 062 315 005 006 004 029 469 | 4.00 4.00 4.00 4.00 4.00 4.00 4.00 4.00 | | Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Feed at Wholesale Job Printing Jet Fuel Sales (cents per gallon) Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Hotel/Motel (Additional Tax) ^B Residential Rental, Leasing, & Licensing for Use Commercial Rental, Leasing, & Licensing for Use Rental, Leasing, & Licensing for Use of TPP Restaurant and Bars Retail Sales Retail Sales Food for Home Consumption MRRA Amount D Communications Transporting Utilities Wastewater Removal Services | 018 012 015 016 037 116 010 049 027 020 019 009 044 144 045 213 214 011 017 062 315 006 004 485 | ** RAT *** 1.75 | MAR 5 |

| (A) "Additional Tax" means in addition to Restaurant Tax. | (C) "Additional Tax" means in addition to Commercial Lease. | Review each City/Town for tax on Food for Home Consumption. |
|--|---|--|
| (B) If you report under Hotel (Business code 044), this city has an Additional | (D) Report amount due on materials purchased exempt from tax and incorporated | (E) When reporting for Short Term Motor Vehicle you must report Business |
| Hotel tax rate that must be applied and reported (Business Code 144). | into a Maintenance, Repair, Replacement or Alteration (MRRA) project. | Code 214 and 114 for this City. |
| | Page 13 | |

TRANSACTION PRIVILEGE AND OTHER TAX RATE TABLES

| TABLE 2 | | | | | MUNICIPALITIES | | | | All tax ra | tes are expressed as percentages (%) unl | ess otherw | ise no | ted. |
|---|-----------------------|------------------|-------------|---------|---|-----------------------|------------------|-------------|------------|--|------------------|-------------|--------|
| | REGION / CITY CODE | BUSINESS CODE | TAX RATE | COUNTY | CITY/TOWN NAME | REGION / CITY CODE | BUSINESS CODE | TAX RATE | COUNTY | CITY/TOWN NAME REGION / CITY CODE | BUSINESS CODE | TAX RATE | COUNTY |
| <u>SEDONA</u> | SE | | | COC/YAV | SHOW LOW | SL | | | NAV | SIERRA VISTA SR | | | COH |
| Amusements | | 012 | 3.50 | | Advertising | | 018 | 2.00 | | Advertising | 018 | 1.95 | |
| Contracting – Prime | | 015 | 3.50 | | Amusements | | 012 | 2.00 | | Amusements | 012 | 1.95 | |
| Contracting – Speculative Builders | | 016 | 3.50 | | Contracting – Prime | | 015 | 2.00 | | Contracting – Prime | 015 | 1.95 | |
| Contracting – Owner Builder | | 037 | 3.50 | | Contracting – Speculative Builders | | 016 | 2.00 | | Contracting – Speculative Builders | 016 | 1.95 | |
| Job Printing | | 010 | 3.50 | | Contracting – Owner Builder | | 037 | 2.00 | | Contracting – Owner Builder | 037 | 1.95 | |
| Manufactured Buildings | | 027 | 3.50 | | Job Printing | | 010 | 2.00 | | Feed at Wholesale | 116 | 1.95 | |
| Timbering and Other Extraction | | 020 | 3.50 | | Manufactured Buildings | | 027 | 2.00 | | Jet Fuel Sales (cents per gallon) | 049 | \$.02 | |
| Severance – Metal Mining | | 019 | 0.10 | | Timbering and Other Extraction | | 020 | 2.00 | | Job Printing | 010 | 1.95 | |
| Publication | | 009 | 3.50 | | Severance – Metal Mining | | 019 | 0.10 | | Manufactured Buildings | 027 | 1.95 | |
| Hotels | | 044 | 3.50 | | Publication | | 009 | 2.00 | | Timbering and Other Extraction | 020 | 1.95 | |
| Hotel/Motel (Additional Tax) ^B | | 144 | 3.50 | | Hotels | | 044 | 2.00 | | Severance – Metal Mining | 019 | 0.10 | |
| Commercial Rental, Leasing, & Licensing fo | | 213 | 3.50 | | Commercial Rental, Leasing, & Licensing | | 213 | 2.00 | | Publication | 009 | 1.95 | |
| Rental, Leasing, & Licensing for Use of TPP |) | 214 | 3.50 | | Rental, Leasing, & Licensing for Use of T | PP | 214 | 2.00 | | Extended Stay | 244 | 5.50 | |
| Restaurant and Bars | | 011 | 3.50 | | Restaurant and Bars | | 011 | 2.00 | | Residential Rental, Leasing, & Licensing for Use | 045 | 1.00 | |
| Retail Sales | | 017 | 3.50 | | Retail Sales | | 017 | 2.00 | | Commercial Rental, Leasing, & Licensing for Use | 213 | 1.00 | |
| MRRA Amount D | | 315 | 3.50 | | Retail Sales Food for Home Consumption | 1 | 062 | 2.00 | | Rental, Leasing, & Licensing for Use of TPP | 214 | 1.95 | |
| Communications | | 005 | 3.50 | | MRRA Amount D | | 315 | 2.00 | | Restaurant and Bars | 011 | 2.60 | |
| Transporting | | 006 | 3.50 | | Communications | | 005 | 2.00 | | Retail Sales | 017 | 1.95 | |
| Utilities | | 004 | 3.50 | | Transporting | | 006 | 2.00 | | Retail Sales Food for Home Consumption | 062 | 1.95 | |
| Use Tax Purchases | | 029 | 3.00 | | Utilities | | 004 | 2.00 | | MRRA Amount D | 315 | 1.95 | |
| Use Tax From Inventory | | 030 | 3.00 | | | | | | | Communications | 005 | 2.00 | |
| | | | | | | | | | | Utilities | 004 | 2.00 | |
| | | | | | | | | | | Jet Fuel Use Tax (cents per gallon) | 051 | \$.02 | |
| | | | | | | | | | | Use Tax Purchases | 029 | 1.95 | |
| | | | | | | | | | | Use Tax From Inventory | 030 | 1.95 | |

| | EGION / Y CODE | BUSINESS CODE | TAX RATE | COUNTY | CITY/TOWN NAME | REGION / CITY CODE | BUSINESS CODE | TAX RATE | COUNTY | | REGION / TY CODE | BUSINESS CODE | TAX RATE | COUNT |
|--|-------------------|------------------|-------------|--------|---|-----------------------|------------------|-------------|--------|--|---------------------|------------------|-------------|-------|
| | SN | | | NAV | SOMERTON | so | | | YMA | | ST | | | PMA |
| Advertising | | 018 | 3.00 | | Advertising | | 018 | 3.30 | | Advertising | | 018 | 5.50 | |
| Amusements | | 012 | 3.00 | | Amusements | | 012 | 3.30 | | Amusements | | 012 | 5.50 | |
| Contracting – Prime | | 015 | 3.00 | | Contracting – Prime | | 015 | 3.30 | | Contracting – Prime | | 015 | 5.50 | |
| Contracting – Speculative Builders | | 016 | 3.00 | | Contracting – Speculative Builders | | 016 | 3.30 | | Contracting – Speculative Builders | | 016 | 5.50 | |
| Contracting – Owner Builder | | 037 | 3.00 | | Contracting – Owner Builder | | 037 | 3.30 | | Contracting – Owner Builder | | 037 | 5.50 | |
| Job Printing | | 010 | 3.00 | | Job Printing | | 010 | 3.30 | | Job Printing | | 010 | 5.50 | |
| Manufactured Buildings | | 027 | 3.00 | | Manufactured Buildings | | 027 | 3.30 | | Manufactured Buildings | | 027 | 5.50 | |
| Timbering and Other Extraction | | 020 | 3.00 | | Timbering and Other Extraction | | 020 | 3.30 | | Timbering and Other Extraction | | 020 | 2.50 | |
| Severance – Metal Mining | | 019 | 0.10 | | Severance – Metal Mining | | 019 | 0.10 | | Severance – Metal Mining | | 019 | 0.10 | |
| Publication | | 009 | 3.00 | | Publication | | 009 | 3.30 | | Publication | | 009 | 5.50 | |
| Hotels | | 044 | 3.00 | | Hotels | | 044 | 3.30 | | Hotels | | 044 | 3.50 | |
| Hotel/Motel (Additional Tax) ^B | | 144 | 4.00 | | Residential Rental, Leasing, & Licensi | | 045 | 3.30 | | Hotel/Motel (Additional Tax) ^B | | 144 | 2.00 | |
| Commercial Rental, Leasing, & Licensing for | Use | 213 | 2.00 | | Commercial Rental, Leasing, & Licens | ing for Use | 213 | 3.30 | | Residential Rental, Leasing, & Licensing fo | or Use | 045 | 2.50 | |
| Rental, Leasing, & Licensing for Use of TPP | | 214 | 3.00 | | Rental, Leasing, & Licensing for Use of | f TPP | 214 | 3.30 | | Commercial Rental, Leasing, & Licensing for | or Use | 213 | 2.50 | |
| Restaurant and Bars | | 011 | 3.00 | | Restaurant and Bars | | 011 | 3.30 | | Commercial Lease (Additional Tax) ^C | | 313 | 4.00 | |
| Retail Sales | | 017 | 3.00 | | Retail Sales | | 017 | 3.30 | | Rental, Leasing, & Licensing for Use of TPI | P | 214 | 6.50 | |
| Retail Sales (Single Item Portion Over \$10,00 | 00) | 367 | 2.00 | | Retail Sales Food for Home Consump | tion | 062 | 3.30 | | Restaurant and Bars | | 011 | 5.50 | |
| Retail Sales Food for Home Consumption | | 062 | 3.00 | | MRRA Amount D | | 315 | 3.30 | | Retail Sales | | 017 | 5.00 | |
| MRRA Amount D | | 315 | 3.00 | | Communications | | 005 | 3.30 | | Retail Sales Food for Home Consumption | | 062 | 1.50 | |
| Communications | | 005 | 3.00 | | Transporting | | 006 | 3.30 | | MRRA Amount D | | 315 | 5.00 | |
| Transporting | | 006 | 3.00 | | Utilities | | 004 | 3.30 | | Communications | | 005 | 5.50 | |
| Utilities | | 004 | 3.00 | | Use Tax Purchases | | 029 | 2.50 | | Transporting | | 006 | 5.50 | |
| Use Tax Purchases | | 029 | 3.00 | | Use Tax From Inventory | | 030 | 2.50 | | Utilities | | 004 | 5.50 | |
| Use Tax Purchases(Single Item Portion Over \$7 | 10,000) | 369 | 2.00 | | , | | | | | | | | | |
| Use Tax From Inventory | | 030 | 3.00 | | | | | | | | | | | |

| (A) "Additional Tax" means in addition to Restaurant Tax. | (C) "Additional Tax" means in addition to Commercial Lease. | Review each City/Town for tax on Food for Home Consumption. |
|--|---|--|
| (B) If you report under Hotel (Business code 044), this city has an Additional | (D) Report amount due on materials purchased exempt from tax and incorporated | (E) When reporting for Short Term Motor Vehicle you must report Business |
| Hotel tax rate that must be applied and reported (Business Code 144). | into a Maintenance, Repair, Replacement or Alteration (MRRA) project. | Code 214 and 114 for this City. |
| | Page 14 | |

TRANSACTION PRIVILEGE AND OTHER TAX RATE TABLES Effective August 1, 2022

| TABLE 2 | | | | | MUNICIPALITIES | | | | All tax ra | ites are expressed as percentages (%) unless | otherwis | se note | d. |
|--|-----------------------|------------------|-------------|--------|--|-------------------|------------------|-------------|------------|--|------------------|-------------|--------|
| | REGION / CITY CODE | BUSINESS CODE | TAX RATE | COUNTY | | EGION / Y CODE | BUSINESS CODE | TAX RATE | COUNTY | CITY/TOWN NAME REGION / CITY CODE | BUSINESS CODE | TAX RATE | COUNTY |
| <u>SPRINGERVILLE</u> | SV | | | APA | ST JOHNS | SJ | | | APA | STAR VALLEY SY | | | GLA |
| Advertising | | 018 | 3.00 | | Advertising | | 018 | 3.00 | | Advertising | 018 | 2.00 | |
| Amusements | | 012 | 3.00 | | Amusements | | 012 | 3.00 | | Amusements | 012 | 2.00 | |
| Contracting – Prime | | 015 | 3.00 | | Contracting – Prime | | 015 | 3.00 | | Contracting – Prime | 015 | 2.00 | |
| Contracting – Speculative Builders | | 016 | 3.00 | | Contracting – Speculative Builders | | 016 | 3.00 | | Contracting – Speculative Builders | 016 | 2.00 | |
| Contracting – Owner Builder | | 037 | 3.00 | | Contracting – Owner Builder | | 037 | 3.00 | | Contracting – Owner Builder | 037 | 2.00 | |
| Job Printing | | 010 | 3.00 | | Job Printing | | 010 | 3.00 | | Job Printing | 010 | 2.00 | |
| Manufactured Buildings | | 027 | 3.00 | | Manufactured Buildings | | 027 | 3.00 | | Manufactured Buildings | 027 | 2.00 | |
| Timbering and Other Extraction | | 020 | 3.00 | | Timbering and Other Extraction | | 020 | 3.00 | | Timbering and Other Extraction | 020 | 2.00 | |
| Severance – Metal Mining | | 019 | 0.10 | | Severance – Metal Mining | | 019 | 0.10 | | Severance – Metal Mining | 019 | 0.10 | |
| Publication | | 009 | 3.00 | | Publication | | 009 | 3.00 | | Publication | 009 | 2.00 | |
| Hotels | | 044 | 3.00 | | Hotels | | 044 | 3.00 | | Hotels | 044 | 2.00 | |
| Hotel/Motel (Additional Tax) ^B | | 144 | 2.00 | | Hotel/Motel (Additional Tax) ^B | | 144 | 3.00 | | Residential Rental, Leasing, & Licensing for Use | 045 | 2.00 | |
| Residential Rental, Leasing, & Licensing for | r Use | 045 | 3.00 | | Residential Rental, Leasing, & Licensing for | Use | 045 | 2.00 | | Commercial Rental, Leasing, & Licensing for Use | 213 | 2.00 | |
| Rental Occupancy | | 040 | 3.00 | | Commercial Rental, Leasing, & Licensing for | r Use | 213 | 2.00 | | Rental, Leasing, & Licensing for Use of TPP | 214 | 2.00 | |
| Rental, Leasing, & Licensing for Use of TPF | Р | 214 | 3.00 | | Rental, Leasing, & Licensing for Use of TPP | , | 214 | 3.00 | | Restaurant and Bars | 011 | 2.00 | |
| Restaurant and Bars | | 011 | 3.00 | | Restaurant and Bars | | 011 | 3.00 | | Retail Sales | 017 | 2.00 | |
| Retail Sales | | 017 | 3.00 | | Retail Sales | | 017 | 3.00 | | Retail Sales Food for Home Consumption | 062 | 2.00 | |
| Retail Sales (Single Item Portion Over \$1,0 | 00) | 397 | 2.00 | | Retail Sales Food for Home Consumption | | 062 | 3.00 | | MRRA Amount D | 315 | 2.00 | |
| Retail Sales Food for Home Consumption | | 062 | 3.00 | | MRRA Amount D | | 315 | 3.00 | | Communications | 005 | 2.00 | |
| MRRA Amount D | | 315 | 3.00 | | Communications | | 005 | 3.00 | | Transporting | 006 | 2.00 | |
| Communications | | 005 | 3.00 | | Transporting | | 006 | 3.00 | | Utilities | 004 | 2.00 | |
| Transporting | | 006 | 3.00 | | Utilities | | 004 | 3.00 | | | | | |
| Utilities | | 004 | 3.00 | | Use Tax Purchases | | 029 | 3.00 | | | | | |
| | | | | | Use Tax From Inventory | | 030 | 3.00 | | | | | |

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

| (A) "Additional Tax" means in addition to Restaurant Tax. | (C) "Additional Tax" means in addition to Commercial Lease. | Review each City/Town for tax on Food for Home Consumption. |
|--|---|--|
| (B) If you report under Hotel (Business code 044), this city has an Additional | (D) Report amount due on materials purchased exempt from tax and incorporated | (E) When reporting for Short Term Motor Vehicle you must report Business |
| Hotel tax rate that must be applied and reported (Business Code 144). | into a Maintenance, Repair, Replacement or Alteration (MRRA) project. | Code 214 and 114 for this City. |
| | Page 15 | _ |

TRANSACTION PRIVILEGE AND OTHER TAX RATE TABLES

Effective August 1, 2022

| TABLE 2 | | | | | MUNICIPALITIES | | | | All tax ra | ates are expressed as percentages (%) unle | ss other | wise n | oted. | |
|--|----------|----------|-------------|--------|---|--------------------|----------|-------------|------------|--|----------|--------|-------|--------|
| | REGION / | BUSINESS | TAX RATE | COUNTY | | EGION / TY CODE | BUSINESS | TAX RATE | COUNTY | CITY/TOWN NAME REGIC | | | TAX C | COUNTY |
| <u>TEMPE</u> | TE | | | MAR | THATCHER | TC | | | GRA | <u>TOLLESON</u> TN | | | N | MAR |
| Advertising | | 018 | 1.80 | | Amusements | | 012 | 2.50 | | Amusements | 01 | | 2.50 | |
| Amusements | | 012 | 1.80 | | Contracting – Prime | | 015 | 3.50 | | Contracting – Prime | 01 | | 2.50 | |
| Contracting – Prime | | 015 | 1.80 | | Contracting – Speculative Builders | | 016 | 3.50 | | Contracting – Speculative Builders | 01 | 6 2 | 2.50 | |
| Contracting – Speculative Builders | | 016 | 1.80 | | Contracting – Owner Builder | | 037 | 3.50 | | Contracting – Owner Builder | 03 | 7 2 | 2.50 | |
| Contracting – Owner Builder | | 037 | 1.80 | | Job Printing | | 010 | 2.50 | | Job Printing | 01 | 0 2 | 2.50 | |
| Job Printing | | 010 | 1.80 | | Manufactured Buildings | | 027 | 2.50 | | Manufactured Buildings | 02 | 7 2 | 2.50 | |
| Manufactured Buildings | | 027 | 1.80 | | Timbering and Other Extraction | | 020 | 2.50 | | Timbering and Other Extraction | 02 | 0 2 | 2.50 | |
| Timbering and Other Extraction | | 020 | 1.80 | | Severance – Metal Mining | | 019 | 0.10 | | Severance – Metal Mining | 01 | 9 (| 0.10 | |
| Severance – Metal Mining | | 019 | 0.10 | | Publication | | 009 | 2.50 | | Publication | 00 | 9 2 | 2.50 | |
| Publication | | 009 | 1.80 | | Hotels | | 044 | 2.50 | | Hotels | 04 | 4 2 | 2.50 | |
| Hotels | | 044 | 1.80 | | Hotel/Motel (Additional Tax) ^B | | 144 | 3.00 | | Hotel/Motel (Additional Tax) ^B | 14 | 4 2 | 2.00 | |
| Hotel/Motel (Additional Tax) ^B | | 144 | 5.00 | | Residential Rental, Leasing, & Licensing fo | r Use | 045 | 2.00 | | Residential Rental, Leasing, & Licensing for Use | 04 | 5 2 | 2.50 | |
| Residential Rental, Leasing, & Licensing for | or Use | 045 | 1.80 | | Commercial Rental, Leasing, & Licensing for | or Use | 213 | 2.00 | | Commercial Rental, Leasing, & Licensing for Use | 21 | 3 2 | 2.50 | |
| Commercial Rental, Leasing, & Licensing f | or Use | 213 | 1.80 | | Rental, Leasing, & Licensing for Use of TPI | Ρ | 214 | 2.50 | | Rental, Leasing, & Licensing for Use of TPP | 21 | 4 2 | 2.50 | |
| Rental, Leasing, & Licensing for Use of TP | Ρ | 214 | 1.80 | | Restaurant and Bars | | 011 | 2.50 | | Restaurant and Bars | 01 | 1 2 | 2.50 | |
| Restaurant and Bars | | 011 | 1.80 | | Retail Sales | | 017 | 2.50 | | Retail Sales | 01 | 7 2 | 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) | 35 | 7 2 | 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 | 06 | 2 2 | 2.50 | |
| MRRA Amount D | | 315 | 1.80 | | MRRA Amount D | | 315 | 2.50 | | MRRA Amount D | 31 | 5 2 | 2.50 | |
| Communications | | 005 | 1.80 | | Communications | | 005 | 2.50 | | Communications | 00 | 5 2 | 2.50 | |
| Transporting | | 006 | 1.80 | | Transporting | | 006 | 2.50 | | Transporting | 00 | 6 2 | 2.50 | |
| Utilities | | 004 | 1.80 | | Utilities | | 004 | 2.50 | | Utilities | 00 | 4 2 | 2.50 | |
| Use Tax Purchases | | 029 | 1.80 | | Use Tax Purchases | | 029 | 2.50 | | Use Tax Purchases | 02 | 9 2 | 2.50 | |
| Use Tax From Inventory | | 030 | 1.80 | | Use Tax From Inventory | | 030 | 2.50 | | Use Tax (Single Item Portion Over \$5,000) | 35 | 9 2 | 2.00 | |
| • | | | | | • | | | | | Use tax From Inventory | 03 | 0 2 | 2.50 | |
| | | | | | | | | | | | | | | |

| CITY/TOWN NAME | REGION / CITY CODE | BUSINESS CODE | TAX RATE | COUNTY | CITY/TOWN N |
|---|-----------------------|------------------|-------------|--------|--|
| TOMBSTONE | TS | | | COH | TUCSON |
| Advertising | | 018 | 3.50 | | Amusements |
| Amusements | | 012 | 3.50 | | Contracting – F |
| Contracting – Prime | | 015 | 3.50 | | Contracting – 9 |
| Contracting – Speculative Builders | | 016 | 3.5 | | Contracting – 0 |
| | | | 0 | | Job Printing |
| Contracting – Owner Builder | | 037 | 3.50 | | Manufactured I |
| Job Printing | | 010 | 3.50 | | Timbering and |
| Manufactured Buildings | | 027 | 3.50 | | Severance - M |
| Timbering and Other Extraction | | 020 | 3.50 | | Publication |
| Severance – Metal Mining | | 019 | 0.10 | | Hotels |
| Publication | | 009 | 3.50 | | Bed Surtax (Ad |
| Hotels | | 044 | 3.50 | | Commercial Re |
| Hotel/Motel (Additional Tax) ^B | | 144 | 4.00 | | Rental, Leasing |
| Residential Rental, Leasing, & Licensing | g for Use | 045 | 2.50 | | Restaurant and |
| Commercial Rental, Leasing, & Licensir | ng for Use | 213 | 2.50 | | Retail Sales |
| Rental, Leasing, & Licensing for Use of | TPP | 214 | 3.50 | | MRRA Amoun |
| Restaurant and Bars | | 011 | 3.50 | | Communicatio |
| Retail Sales | | 017 | 3.50 | | Public Utility (A |
| MRRA Amount D | | 315 | 3.50 | | Transporting |
| Communications | | 005 | 3.50 | | Utilities |
| Transporting | | 006 | 3.50 | | Public Utility (A Public Utility Ri |

| CITY/TOWN NAME | REGION / CITY CODE | BUSINESS CODE | TAX RATE | COUNTY | CITY/TOWN NAME |
|--|-----------------------|------------------|-------------|--------|---|
| TUCSON | TU | | | PMA | TUSAYAN |
| 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 nig | jht) | 035 | \$4.00 ea | | Hotels |
| Commercial Rental, Leasing, & Licensi | ng for Use | 213 | 2.60 | | Hotel/Motel (Additional Tax) ^B |
| Rental, Leasing, & Licensing for Use | e of TPP | 214 | 2.60 | | Commercial Rental, Leasing, & Lice |
| Restaurant and Bars | | 011 | 2.60 | | Rental, Leasing, & Licensing for Use |
| 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 | ations) ^F | 105 | 4.50 | | Communications |
| Transporting | | 006 | 2.60 | | Transporting |
| Utilities | | 004 | 2.60 | | Utilities |
| Public Utility (Additional Utility) ^G | | 104 | 4.50 | | |
| Public Utility Right of Way | | 133 | 1.50 | | |
| Use Tax Purchases | | 029 | 2.60 | | |
| Use Tax From Inventory | | 030 | 2.60 | | |

| bed outlax (Additional Tax) (I of Hight) | 000 | ψ -1 .00 ca | 1101013 | 0++ | 2.00 | |
|--|-----|------------------------|---|-----|------|--|
| Commercial Rental, Leasing, & Licensing for Use | 213 | 2.60 | Hotel/Motel (Additional Tax) ^B | 144 | 2.00 | |
| Rental, Leasing, & Licensing for Use of TPP | 214 | 2.60 | Commercial Rental, Leasing, & Licensing for Use | 213 | 2.00 | |
| Restaurant and Bars | 011 | 2.60 | Rental, Leasing, & Licensing for Use of TPP | 214 | 2.00 | |
| Retail Sales | 017 | 2.60 | Restaurant and Bars | 011 | 4.00 | |
| MRRA Amount D | 315 | 2.60 | Retail Sales | 017 | 2.00 | |
| Communications | 005 | 2.60 | MRRA Amount D | 315 | 2.00 | |
| Public Utility (Additional Communications) F | 105 | 4.50 | Communications | 005 | 2.00 | |
| Transporting | 006 | 2.60 | Transporting | 006 | 2.00 | |
| Utilities | 004 | 2.60 | Utilities | 004 | 2.00 | |
| Public Utility (Additional Utility) ^G | 104 | 4.50 | | | | |
| Public Utility Right of Way | 133 | 1.50 | | | | |
| Use Tax Purchases | 029 | 2.60 | | | | |
| Use Tax From Inventory | 030 | 2.60 | | | | |
| (F) If you report under Communications (Business code 005), this city has an Additional Public Utility tax rate that must be applied and reported (Business Code 105). (G) If you report under Utilities (Business code 004), this | | | | | | |

REGION /

CITY CODE

TY

BUSINESS

CODE

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009 044 TAX

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0.10 2.00

2.00

COUNTY

COC

city has an Additional Public Utility tax rate that must be applied and reported (Business Code 104).

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

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

Review each City/Town for tax on Food for Home Consumption. (E) When reporting for Short Term Motor Vehicle you must report Business Code 214 and 114 for this City.

TRANSACTION PRIVILEGE AND OTHER TAX RATE TABLES

| Arizona State, County and City | Tax Rai | <u>e Look-U</u> | <u>p 1001</u> | | TRANSACTION PRIVILE | GE AI | זוט טוו | | IAV KAI | E TABLES Effect | live Augus | it 1, 20 | |
|--|-----------------------|------------------|---------------|--------|--|-----------------------|------------------|-------------|------------|---|------------------|-------------|-------|
| TABLE 2 | | | | | MUNICIPALITIES | | | | All tax ra | tes are expressed as percentages (%) unl | ess otherv | vise no | oted. |
| CITY/TOWN NAME | REGION / CITY CODE | BUSINESS CODE | TAX RATE | COUNTY | CITY/TOWN NAME | REGION / CITY CODE | BUSINESS CODE | TAX RATE | | CITY/TOWN NAME REGION / CITY CODE | BUSINESS CODE | TAX RATE | |
| WELLTON | WT | | | YMA | WICKENBURG | WB | | | MAR/YAV | WILLCOX WC | | | СОН |
| Advertising | | 018 | 3.50 | | Advertising | | 018 | 2.20 | | Advertising | 018 | 3.00 | |
| Amusements | | 012 | 3.50 | | Amusements | | 012 | 2.20 | | Amusements | 012 | 3.00 | |
| Contracting – Prime | | 015 | 3.50 | | Contracting – Prime | | 015 | 3.50 | | Contracting – Prime | 015 | 3.00 | |
| Contracting – Speculative Builders | | 016 | 3.50 | | Contracting – Speculative Builders | | 016 | 3.50 | | Contracting – Speculative Builders | 016 | 3.00 | |
| Contracting – Owner Builder | | 037 | 3.50 | | Contracting – Owner Builder | | 037 | 3.50 | | Contracting – Owner Builder | 037 | 3.00 | |
| Job Printing | | 010 | 3.50 | | Feed at Wholesale | | 116 | 2.20 | | Job Printing | 010 | 3.00 | |
| Manufactured Buildings | | 027 | 3.50 | | Job Printing | | 010 | 2.20 | | Manufactured Buildings | 027 | 3.00 | |
| Timbering and Other Extraction | | 020 | 3.50 | | Manufactured Buildings | | 027 | 2.20 | | Timbering and Other Extraction | 020 | 3.00 | |
| Severance – Metal Mining | | 019 | 0.10 | | Timbering and Other Extraction | | 020 | 2.20 | | Severance – Metal Mining | 019 | 0.10 | |
| Publication | | 009 | 3.50 | | Severance – Metal Mining | | 019 | 0.10 | | Publication | 009 | 3.00 | |
| Hotels | | 044 | 3.50 | | Publication | | 009 | 2.20 | | Hotels | 044 | 3.00 | |
| Hotel/Motel (Additional Tax) ^B | | 144 | 3.50 | | Hotels | | 044 | 2.20 | | Hotel/Motel (Additional Tax) ^B | 144 | 4.00 | |
| Residential Rental, Leasing, & Licensing for | | 045 | 2.50 | | Hotel/Motel (Additional Tax) ^B | | 144 | 3.00 | | Commercial Rental, Leasing, & Licensing for Use | | 3.00 | |
| Commercial Rental, Leasing, & Licensing | | 213 | 2.50 | | Residential Rental, Leasing, & Licensing for | or Use | 045 | 1.70 | | Rental, Leasing, & Licensing for Use of TPP | 214 | 3.00 | |
| Rental, Leasing, & Licensing for Use of TF | P | 214 | 3.50 | | Commercial Rental, Leasing, & Licensing to | for Use | 213 | 1.70 | | Restaurant and Bars | 011 | 3.00 | |
| Restaurant and Bars | | 011 | 3.50 | | Rental Occupancy | | 040 | 1.70 | | Retail Sales | 017 | 3.00 | |
| Retail Sales | | 017 | 3.50 | | Rental, Leasing, & Licensing for Use of TP | P | 214 | 2.20 | | Retail Sales (Single Item Over \$1,250) | 417 | 2.00 | |
| Retail Sales Food for Home Consumption | | 062 | 3.50 | | Restaurant and Bars | | 011 | 2.20 | | Retail Sales Food for Home Consumption | 062 | 3.00 | |
| MRRA Amount D | | 315 | 3.50 | | Retail Sales | | 017 | 2.20 | | MRRA Amount D | 315 | 3.00 | |
| Communications | | 005 | 3.50 | | Retail Sales (Single Item Over \$5,000) | | 717 | 1.69 | | Communications | 005 | 3.00 | |
| Transporting | | 006 | 3.50 | | Retail Sales Food for Home Consumption | | 062 | 2.20 | | Transporting | 006 | 3.00 | |
| Utilities | | 004 | 3.50 | | MRRA Amount D | | 315 | 2.20 | | Utilities | 004 | 3.00 | |
| | | | | | Communications | | 005 | 3.00 | | | | | |
| | | | | | Transporting | | 006 | 2.20 | | | | | |
| | | | | | Utilities | | 004 | 2.20 | | | | | |

| | REGION / CITY CODE | BUSINESS CODE | TAX RATE | COUNTY | | EGION / Y CODE | BUSINESS | TAX RATE | COUNTY | | EGION / Y CODE | BUSINESS CODE | TAX RATE | COUNTY |
|--|-----------------------|------------------|-------------|--------|--|-------------------|----------|-------------|----------------|---|-------------------|------------------|-------------|--------|
| WILLIAMS | WL | | | COC | | WM | | | GLA/PNL | | ws | | | NAV |
| Advertising | | 018 | 3.50 | | Advertising | | 018 | 3.50 | | Advertising | | 018 | 3.00 | |
| Amusements | | 012 | 3.50 | | Amusements | | 012 | 3.50 | | Amusements | | 012 | 3.00 | |
| Contracting – Prime | | 015 | 3.50 | | Contracting – Prime | | 015 | 3.50 | | Contracting – Prime | | 015 | 3.00 | |
| Contracting – Speculative Builders | | 016 | 3.50 | | Contracting – Speculative Builders | | 016 | 3.50 | | Contracting – Speculative Builders | | 016 | 3.00 | |
| Contracting – Owner Builder | | 037 | 3.50 | | Contracting – Owner Builder | | 037 | 3.50 | | Contracting – Owner Builder | | 037 | 3.00 | |
| Job Printing | | 010 | 3.50 | | Job Printing | | 010 | 3.50 | | Jet Fuel Sales (cents per gallon) | | 049 | \$.03 | |
| Manufactured Buildings | | 027 | 3.50 | | Manufactured Buildings | | 027 | 3.50 | | Job Printing | | 010 | 3.00 | |
| Timbering and Other Extraction | | 020 | 3.50 | | Timbering and Other Extraction | | 020 | 3.50 | | Manufactured Buildings | | 027 | 3.00 | |
| Severance - Metal Mining | | 019 | 0.10 | | Severance – Metal Mining | | 019 | 0.10 | | Timbering and Other Extraction | | 020 | 3.00 | |
| Publication | | 009 | 3.50 | | Publication | | 009 | 3.50 | | Severance – Metal Mining | | 019 | 0.10 | |
| Hotels | | 044 | 4.50 | | Hotels | | 044 | 3.50 | | Publication | | 009 | 3.00 | |
| Residential Rental, Leasing, & Licensing for | Use | 045 | 3.00 | | Residential Rental, Leasing, & Licensing for U | Use | 045 | 3.50 | | Hotels | | 044 | 3.00 | |
| Commercial Rental, Leasing, & Licensing for | r Use | 213 | 3.00 | | Commercial Rental, Leasing, & Licensing for | r Use | 213 | 3.50 | | Hotel/Motel (Additional Tax) ^B | | 144 | 2.00 | |
| Rental, Leasing, & Licensing for Use of TPP |) | 214 | 3.50 | | Rental, Leasing, & Licensing for Use of TPP | | 214 | 3.50 | | Commercial Rental, Leasing, & Licensing fo | or Use | 213 | 3.00 | |
| Restaurant and Bars | | 011 | 4.50 | | Restaurant and Bars | | 011 | 3.50 | | Rental Occupancy | | 040 | 3.00 | |
| Retail Sales | | 017 | 3.50 | | Retail Sales | | 017 | 3.50 | | Rental, Leasing, & Licensing for Use of TPF | • | 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 | |
| | | | | | , 3 | | | | | MRRA Amount D | | 315 | 3.00 | |
| | | | | | | | | | | Communications | | 005 | 3.00 | |
| | | | | | | | | | | Transporting | | 006 | 3.00 | |
| | | | | | | | | | | Utilities | | 004 | 3.00 | |

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

TRANSACTION PRIVILEGE AND OTHER TAX RATE TABLES

Effective August 1, 2022

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

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

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

Prepared by ADOR's City Services Team

| (A) "Additional Tax" means in addition to Restaurant Tax. | (C) "Additional Tax" means in addition to Commercial Lease. | Review each City/Town for tax on Food for Home Consumption. |
|--|---|--|
| (B) If you report under Hotel (Business code 044), this city has an Additional | (D) Report amount due on materials purchased exempt from tax and incorporated | (E) When reporting for Short Term Motor Vehicle you must report Business |
| Hotel tax rate that must be applied and reported (Business Code 144). | into a Maintenance, Repair, Replacement or Alteration (MRRA) project. | Code 214 and 114 for this City. |
| | Page 18 | |

^{***} 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. ***

| ·==:::a = :a::e, = = a:::t, | |
|-----------------------------|-----------------------------------|
| 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, | StatewideSWD |
| Navajo | NAV |
| Rio Nuevo District | t, PimaPAD |
| Pima | PMA |
| Pinal | PNL |
| Santa Cruz | STC |
| Sports & Tourism | Authority District – Maricopa MCB |
| Yavapai | YAV |
| Yuma | YMA |

Arizona State, County and City

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

Effective August 1, 2022

Prepared by ADOR's City Services Team

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

ARIZONA DEPARTMENT OF REVENUE

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

• Website: www.azdor.gov

• Tax Rate Look-Up Tool

Medical and Adult Use Marijuana Rate Tables

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

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

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

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

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

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

^{***} 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. ***

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| ijuana Retail Sales |
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| Accessories and And |
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| nases |
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| Inventory |
| ana Restaurant |
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| |

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

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

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

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

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

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

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

Table 6 RETAIL TAX RATES FOR SALES IN MUNICIPALITIES **CASA GRANDE** BUSINESS TAX REGION / CITY CODE: CG CODE RATE COUNTY CODE: PNL All tax rates are expressed as percentage (%) unless otherwise noted. 2.00 Medical Marijuana Retail Sales Medical Marijuana Retail Sales-Single Item Portion Over \$5,000 1.50 Adult Use Marijuana Retail Sales 420 2.00 Adult Use Marijuana Retail Sales-Single Item Portion Over \$5,000 672 1.50 Retail Sales (Accessories and Ancillary Products) 017 2.00 Retail Sales (Accessories/Ancillary Products)-Single Item Portion Over \$5,000 357 1.50 Use Tax Purchases --Use Tax Purchases-Item Over Use Tax From Inventory Medical Marijuana Restaurant 221 1.80 Medical Marijuana Restaurant (Additional Tax) Adult Use Marijuana Restaurant 421 1.80 Adult Use Marijuana Restaurant (Additional Tax)

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

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

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

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

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

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

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

Table 6 RETAIL TAX RATES FOR SALES IN MUNICIPALITIES **COTTONWOOD BUSINESS** TAX RATE REGION / CITY CODE: CW CODE **COUNTY CODE: YAV** All tax rates are expressed as percentage (%) unless otherwise noted. 3.50 Medical Marijuana Retail Sales Medical Marijuana Retail Sales-Item Over Adult Use Marijuana Retail Sales 420 3.50 Adult Use Marijuana Retail Sales-Item Over Retail Sales (Accessories and Ancillary Products) 017 3.50 Retail Sales (Accessories/Ancillary Products)-Item Over Use Tax Purchases Use Tax Purchases-Item Over Use Tax From Inventory Medical Marijuana Restaurant 221 3.50 Medical Marijuana Restaurant (Additional Tax) Adult Use Marijuana Restaurant 421 3.50 Adult Use Marijuana Restaurant (Additional Tax)

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

| All tax rates are expressed as percentage (%) unless otherwise noted. Medical Marijuana Retail Sales Medical Marijuana Retail Sales-Single Item Portion Over \$10,000 Adult Use Marijuana Retail Sales Adult Use Marijuana Retail Sales-Single Item Portion Over \$10,000 Adult Use Marijuana Retail Sales-Single Item Portion Over \$10,000 Retail Sales (Accessories and Ancillary Products) Retail Sales (Accessories/Ancillary Products)-Single Item Portion Over \$10,000 G73 2.80 Retail Sales (Accessories/Ancillary Products)-Single Item Portion Over \$10,000 Juse Tax Purchases Use Tax Purchases-Single Item Portion Over \$10,000 Juse Tax From Inventory Medical Marijuana Restaurant Medical Marijuana Restaurant Adult Use Marijuana Restaurant Adult Use Marijuana Restaurant (Additional Tax) Adult Use Marijuana Restaurant (Additional Tax) Adult Use Marijuana Restaurant (Additional Tax) | DOUGLAS REGION / CITY CODE: DL COUNTY CODE: COH | BUSINESS CODE | TAX RATE |
|---|---|------------------|-------------|
| Medical Marijuana Retail Sales-Single Item Portion Over \$10,000 657 2.80 Adult Use Marijuana Retail Sales 420 3.80 Adult Use Marijuana Retail Sales-Single Item Portion Over \$10,000 673 2.80 Retail Sales (Accessories and Ancillary Products) 017 3.80 Retail Sales (Accessories/Ancillary Products)-Single Item Portion Over \$10,000 367 2.80 Use Tax Purchases 029 3.80 Use Tax Purchases-Single Item Portion Over \$10,000 369 2.80 Use Tax Purchases-Single Item Portion Over \$10,000 369 2.80 Medical Marijuana Restaurant 221 3.80 Medical Marijuana Restaurant (Additional Tax) Adult Use Marijuana Restaurant 421 3.80 | All tax rates are expressed as percentage (%) unless otherwise noted. | | |
| Adult Use Marijuana Retail Sales 420 3.80 Adult Use Marijuana Retail Sales-Single Item Portion Over \$10,000 673 2.80 Retail Sales (Accessories and Ancillary Products) 017 3.80 Retail Sales (Accessories/Ancillary Products)-Single Item Portion Over \$10,000 367 2.80 Use Tax Purchases 029 3.80 Use Tax Purchases-Single Item Portion Over \$10,000 369 2.80 Use Tax From Inventory 030 3.80 Medical Marijuana Restaurant 221 3.80 Medical Marijuana Restaurant (Additional Tax) Adult Use Marijuana Restaurant 421 3.80 | Medical Marijuana Retail Sales | 203 | 3.80 |
| Adult Use Marijuana Retail Sales-Single Item Portion Over \$10,000 673 2.80 Retail Sales (Accessories and Ancillary Products) 017 3.80 Retail Sales (Accessories/Ancillary Products)-Single Item Portion Over \$10,000 367 2.80 Use Tax Purchases 029 3.80 Use Tax Purchases-Single Item Portion Over \$10,000 369 2.80 Use Tax From Inventory 030 3.80 Medical Marijuana Restaurant 221 3.80 Medical Marijuana Restaurant (Additional Tax) - - Adult Use Marijuana Restaurant 421 3.80 | Medical Marijuana Retail Sales-Single Item Portion Over \$10,000 | 657 | 2.80 |
| Retail Sales (Accessories and Ancillary Products) 017 3.80 Retail Sales (Accessories/Ancillary Products)-Single Item Portion Over \$10,000 367 2.80 Use Tax Purchases 029 3.80 Use Tax Purchases-Single Item Portion Over \$10,000 369 2.80 Use Tax From Inventory 030 3.80 Medical Marijuana Restaurant 221 3.80 Medical Marijuana Restaurant (Additional Tax) Adult Use Marijuana Restaurant 421 3.80 | Adult Use Marijuana Retail Sales | 420 | 3.80 |
| Retail Sales (Accessories/Ancillary Products)-Single Item Portion Over \$10,000 367 2.80 Use Tax Purchases 029 3.80 Use Tax Purchases-Single Item Portion Over \$10,000 369 2.80 Use Tax From Inventory 030 3.80 Medical Marijuana Restaurant 221 3.80 Medical Marijuana Restaurant (Additional Tax) Adult Use Marijuana Restaurant 421 3.80 | Adult Use Marijuana Retail Sales-Single Item Portion Over \$10,000 | 673 | 2.80 |
| Use Tax Purchases 029 3.80 Use Tax Purchases-Single Item Portion Over \$10,000 369 2.80 Use Tax From Inventory 030 3.80 Medical Marijuana Restaurant 221 3.80 Medical Marijuana Restaurant (Additional Tax) Adult Use Marijuana Restaurant 421 3.80 | Retail Sales (Accessories and Ancillary Products) | 017 | 3.80 |
| Use Tax Purchases-Single Item Portion Over \$10,000 369 2.80 Use Tax From Inventory 030 3.80 Medical Marijuana Restaurant 221 3.80 Medical Marijuana Restaurant (Additional Tax) Adult Use Marijuana Restaurant 421 3.80 | Retail Sales (Accessories/Ancillary Products)-Single Item Portion Over \$10,000 | 367 | 2.80 |
| Use Tax From Inventory 030 3.80 Medical Marijuana Restaurant 221 3.80 Medical Marijuana Restaurant (Additional Tax) Adult Use Marijuana Restaurant 421 3.80 | Use Tax Purchases | 029 | 3.80 |
| Medical Marijuana Restaurant 221 3.80 Medical Marijuana Restaurant (Additional Tax) Adult Use Marijuana Restaurant 421 3.80 | Use Tax Purchases-Single Item Portion Over \$10,000 | 369 | 2.80 |
| Medical Marijuana Restaurant (Additional Tax) Adult Use Marijuana Restaurant 421 3.80 | Use Tax From Inventory | 030 | 3.80 |
| Adult Use Marijuana Restaurant 421 3.80 | Medical Marijuana Restaurant | 221 | 3.80 |
| * | Medical Marijuana Restaurant (Additional Tax) | | |
| Adult Use Marijuana Restaurant (Additional Tax) | Adult Use Marijuana Restaurant | 421 | 3.80 |
| | Adult Use Marijuana Restaurant (Additional Tax) | - | |

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

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

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

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

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

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

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

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

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

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

| BUSINESS CODE | TAX RATE |
|------------------|---|
| | |
| 203 | 2.90 |
| 664 | 2.20 |
| 420 | 2.90 |
| 680 | 2.20 |
| 017 | 2.90 |
| 717 | 2.20 |
| 029 | 2.90 |
| 729 | 2.20 |
| 030 | 2.90 |
| 221 | 3.90 |
| | |
| 421 | 3.90 |
| | |
| | 203 664 420 680 017 717 029 729 030 221 |

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

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

| | Table 6 | RETAIL 1 | TAX RATES | FOR | SALES | IN MUNICIPALITIES |
|---|--|--------------|------------------|-------------|----------|--|
| | GUADALUPE REGION / CITY CODE: GU COUNTY CODE: MAR | | BUSINESS CODE | TAX RATE | | HAYDEN REGION / CITY CODE: HY COUNTY CODE: GLA |
| | All tax rates are expressed as percentage (%) unless other | rwise noted. | | | | All tax rates are expressed as percent |
| | Medical Marijuana Retail Sales | | 203 | 4.00 | <u>-</u> | Medical Marijuana Retail Sales |
| | Medical Marijuana Retail Sales-Item Over | | | | | Medical Marijuana Retail Sales-Item (|
| | Adult Use Marijuana Retail Sales | | 420 | 4.00 | | Adult Use Marijuana Retail Sales |
| | Adult Use Marijuana Retail Sales-Item Over | | | - | | Adult Use Marijuana Retail Sales-Iten |
| | Retail Sales (Accessories and Ancillary Products) | | 017 | 4.00 | - | Retail Sales (Accessories and Ancilla |
| | Retail Sales (Accessories/Ancillary Products)-Item Over | | - | - | | Retail Sales (Accessories/Ancillary Pr |
| _ | Use Tax Purchases | | 029 | 4.00 | | Use Tax Purchases |
| _ | Use Tax Purchases-Item Over | | | | | Use Tax Purchases-Item Over |
| _ | Use Tax From Inventory | | 030 | 4.00 | | Use Tax From Inventory |
| _ | Medical Marijuana Restaurant | | 221 | 5.00 | | Medical Marijuana Restaurant |
| | Medical Marijuana Restaurant (Additional Tax) | | | | - | Medical Marijuana Restaurant (Additi |
| | Adult Use Marijuana Restaurant | | 421 | 5.00 | - | Adult Use Marijuana Restaurant |
| | Adult Use Marijuana Restaurant (Additional Tax) | | | | - | Adult Use Marijuana Restaurant (Add |
| _ | | | | | | |

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

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

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

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

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

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

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

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

| MAMMOTH REGION / CITY CODE: MH COUNTY CODE: PNL | BUSINESS CODE | TAX RATE |
|---|------------------|-------------|
| All tax rates are expressed as percentage (%) unless otherwise noted. | | |
| All tax rates are expressed as percentage (70) unless officialists follows. | | |
| Medical Marijuana Retail Sales | 203 | 4.00 |
| Medical Marijuana Retail Sales-Item Over | | |
| Adult Use Marijuana Retail Sales | 420 | 4.00 |
| Adult Use Marijuana Retail Sales-Item Over | | |
| Retail Sales (Accessories and Ancillary Products) | 017 | 4.00 |
| Retail Sales (Accessories/Ancillary Products)-Item Over | | - |
| Use Tax Purchases | 029 | 2.00 |
| Use Tax Purchases-Item Over | | |
| Use Tax From Inventory | 030 | 2.00 |
| Medical Marijuana Restaurant | 221 | 4.00 |
| Medical Marijuana Restaurant (Additional Tax) | | |
| Adult Use Marijuana Restaurant | 421 | 4.00 |
| Adult Use Marijuana Restaurant (Additional Tax) | - | _ |
| - | · | |

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

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

| Table 6 | RETAIL T | AX RATES | FOR S | ALES | IN MUNICIPALITIES |
|--|---------------|------------------|-------------|------|---|
| MESA REGION / CITY CODE: ME COUNTY CODE: MAR | | BUSINESS CODE | TAX RATE | | MIAMI REGION / CITY CODE: MM COUNTY CODE: GLA |
| All tax rates are expressed as percentage (%) unless oth | erwise noted. | | | | All tax rates are expressed as perce |
| Medical Marijuana Retail Sales | | 203 | 2.00 | _ | Medical Marijuana Retail Sales |
| Medical Marijuana Retail Sales-Item Over | | | | _ | Medical Marijuana Retail Sales-Item |
| Adult Use Marijuana Retail Sales | | 420 | 2.00 | _ | Adult Use Marijuana Retail Sales |
| Adult Use Marijuana Retail Sales-Item Over | | | - | _ | Adult Use Marijuana Retail Sales-Ite |
| Retail Sales (Accessories and Ancillary Products) | | 017 | 2.00 | = | Retail Sales (Accessories and Ancil |
| Retail Sales (Accessories/Ancillary Products)-Item Over | | | | - | Retail Sales (Accessories/Ancillary |
| Use Tax Purchases | | 029 | 2.00 | - | Use Tax Purchases |
| Use Tax Purchases-Item Over | | - | | - | Use Tax Purchases-Item Over |
| Use Tax From Inventory | | 030 | 2.00 | - | Use Tax From Inventory |
| Medical Marijuana Restaurant | | 221 | 2.00 | - | Medical Marijuana Restaurant |
| Medical Marijuana Restaurant (Additional Tax) | | | | - | Medical Marijuana Restaurant (Add |
| Adult Use Marijuana Restaurant | | 421 | 2.00 | _ | Adult Use Marijuana Restaurant |
| Adult Use Marijuana Restaurant (Additional Tax) | | | | = | Adult Use Marijuana Restaurant (Ad |
| | | | | _ | |

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

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

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

| Table 6 RETAIL | _ TAX RATES | FOR S | ALES | IN MUNICIPALITIES |
|---|------------------|-------------|------|---|
| PAGE REGION / CITY CODE: PG COUNTY CODE: COC | BUSINESS CODE | TAX RATE | | PARADISE VALLEY REGION / CITY CODE: PV COUNTY CODE: MAR |
| All tax rates are expressed as percentage (%) unless otherwise noted. $\label{eq:local_expression}$ | | | | All tax rates are expressed as perce |
| Medical Marijuana Retail Sales | 203 | 3.00 | _ | Medical Marijuana Retail Sales |
| Medical Marijuana Retail Sales-Single Item Portion Over \$3,000 | 659 | 2.00 | | Medical Marijuana Retail Sales-Item |
| Adult Use Marijuana Retail Sales | 420 | 3.00 | - | Adult Use Marijuana Retail Sales |
| Adult Use Marijuana Retail Sales-Single Item Portion Over \$3,000 | 675 | 2.00 | - | Adult Use Marijuana Retail Sales-Ite |
| Retail Sales (Accessories and Ancillary Products) | 017 | 3.00 | - | Retail Sales (Accessories and Ancil |
| Retail Sales (Accessories/Ancillary Products)-Single Item Portion Over \$3 | 3,000 387 | 2.00 | - | Retail Sales (Accessories/Ancillary |
| Use Tax Purchases | 029 | 3.00 | - | Use Tax Purchases |
| Use Tax Purchases-Single Item Portion Over \$3,000 | 389 | 2.00 | - | Use Tax Purchases-Item Over |
| Use Tax From Inventory | 030 | 3.00 | - | Use Tax From Inventory |
| Medical Marijuana Restaurant | 221 | 4.00 | - | Medical Marijuana Restaurant |
| Medical Marijuana Restaurant (Additional Tax) | | - | - | Medical Marijuana Restaurant (Addi |
| Adult Use Marijuana Restaurant | 421 | 4.00 | - | Adult Use Marijuana Restaurant |
| Adult Use Marijuana Restaurant (Additional Tax) | - | | - | Adult Use Marijuana Restaurant (Ad |
| | | | = | |

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

| PARKER REGION / CITY CODE: PK COUNTY CODE: LAP | BUSINESS CODE | TAX RATE |
|--|------------------|-------------|
| All tax rates are expressed as percentage (%) unless otherwise noted. | | |
| Medical Marijuana Retail Sales | 203 | 2.00 |
| Medical Marijuana Retail Sales-Single Item Portion Over \$2,500 | 663 | 1.00 |
| Adult Use Marijuana Retail Sales | 420 | 2.00 |
| Adult Use Marijuana Retail Sales-Single Item Portion Over \$2,500 | 679 | 1.00 |
| Retail Sales (Accessories and Ancillary Products) | 017 | 2.00 |
| Retail Sales (Accessories/Ancillary Products)-Single Item Portion Over \$2,500 | 467 | 1.00 |
| Use Tax Purchases | - | - |
| Use Tax Purchases-Item Over | - | - |
| Use Tax From Inventory | _ | |
| Medical Marijuana Restaurant | 221 | 4.00 |
| Medical Marijuana Restaurant (Additional Tax) | 1 <u></u> 1 | |
| Adult Use Marijuana Restaurant | 421 | 4.00 |
| Adult Use Marijuana Restaurant (Additional Tax) | - | |

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

| | Table 6 | RETAIL 1 | TAX RATES | FOR | SALES | IN MUNICIPALITIES |
|---|--|--------------|------------------|-------------|-------|--|
| | PAYSON REGION / CITY CODE: PS COUNTY CODE: GLA | | BUSINESS CODE | TAX RATE | | PEORIA REGION / CITY CODE: PE COUNTY CODE: MAR/YAV |
| | All tax rates are expressed as percentage (%) unless other | rwise noted. | | | | All tax rates are expressed as percen |
| _ | Medical Marijuana Retail Sales | | 203 | 2.88 | _ | Medical Marijuana Retail Sales |
| _ | Medical Marijuana Retail Sales-Item Over | | | | _ | Medical Marijuana Retail Sales-Item |
| | Adult Use Marijuana Retail Sales | | 420 | 2.88 | | Adult Use Marijuana Retail Sales |
| | Adult Use Marijuana Retail Sales-Item Over | | | - | - | Adult Use Marijuana Retail Sales-Iten |
| | Retail Sales (Accessories and Ancillary Products) | | 017 | 2.88 | - | Retail Sales (Accessories and Ancilla |
| - | Retail Sales (Accessories/Ancillary Products)-Item Over | | | | - | Retail Sales (Accessories/Ancillary Pr |
| - | Use Tax Purchases | | - | | - | Use Tax Purchases |
| - | Use Tax Purchases-Item Over | | | | - | Use Tax Purchases-Item Over |
| - | Use Tax From Inventory | | - | | - | Use Tax From Inventory |
| - | Medical Marijuana Restaurant | | 221 | 2.88 | - | Medical Marijuana Restaurant |
| - | Medical Marijuana Restaurant (Additional Tax) | | | | - | Medical Marijuana Restaurant (Additi |
| - | Adult Use Marijuana Restaurant | | 421 | 2.88 | - | Adult Use Marijuana Restaurant |
| - | Adult Use Marijuana Restaurant (Additional Tax) | | - | | - | Adult Use Marijuana Restaurant (Add |
| _ | | | | | = | |

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

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

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

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

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

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

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

Table 6 RETAIL TAX RATES FOR SALES IN MUNICIPALITIES **QUEEN CREEK** BUSINESS TAX REGION / CITY CODE: QC CODE RATE COUNTY CODE: MAR/PNL All tax rates are expressed as percentage (%) unless otherwise noted. 2.25 Medical Marijuana Retail Sales Medical Marijuana Retail Sales-Item Over Adult Use Marijuana Retail Sales 420 2.25 Adult Use Marijuana Retail Sales-Item Over Retail Sales (Accessories and Ancillary Products) 017 2.25 Retail Sales (Accessories/Ancillary Products)-Item Over Use Tax Purchases 029 2.25 Use Tax Purchases-Item Over Use Tax From Inventory 030 2.25 Medical Marijuana Restaurant 221 2.25 Medical Marijuana Restaurant (Additional Tax) Adult Use Marijuana Restaurant 421 2.25 Adult Use Marijuana Restaurant (Additional Tax)

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

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

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

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

| | Table 6 | RETAIL | TAX RATES | FOR | SALES | IN MUNICIPALITIES |
|---|--|---------------------|------------------|-------------|-------|--|
| | SAN LUIS REGION / CITY CODE: SU COUNTY CODE: YMA | | BUSINESS CODE | TAX RATE | | SCOTTSDALE REGION / CITY CODE: SC COUNTY CODE: MAR |
| | All tax rates are expressed as percentage (%) unless other | wise noted. | | | | All tax rates are expressed as percent |
| _ | Medical Marijuana Retail Sales | | 203 | 4.00 | _ | Medical Marijuana Retail Sales |
| _ | Medical Marijuana Retail Sales-Single Item Portion Over \$2 | 500 | 663 | 1.50 | _ | Medical Marijuana Retail Sales-Item (|
| | Adult Use Marijuana Retail Sales | | 420 | 4.00 | | Adult Use Marijuana Retail Sales |
| - | Adult Use Marijuana Retail Sales-Single Item Portion Over \$ | 52,500 | 679 | 1.50 | - | Adult Use Marijuana Retail Sales-Item |
| - | Retail Sales (Accessories and Ancillary Products) | | 017 | 4.00 | - | Retail Sales (Accessories and Ancilla |
| - | Retail Sales (Accessories/Ancillary Products)-Single Item Po | ortion Over \$2,500 | 467 | 1.50 | - | Retail Sales (Accessories/Ancillary Pr |
| - | Use Tax Purchases | | 029 | 4.00 | - | Use Tax Purchases |
| - | Use Tax Purchases-Single Item Portion Over \$2,500 | | 469 | 1.50 | - | Use Tax Purchases-Item Over |
| - | Use Tax From Inventory | | 030 | 4.00 | - | Use Tax From Inventory |
| - | Medical Marijuana Restaurant | | 221 | 4.00 | - | Medical Marijuana Restaurant |
| - | Medical Marijuana Restaurant (Additional Tax) | | | | - | Medical Marijuana Restaurant (Addition |
| - | Adult Use Marijuana Restaurant | | 421 | 4.00 | - | Adult Use Marijuana Restaurant |
| - | Adult Use Marijuana Restaurant (Additional Tax) | | | | - | Adult Use Marijuana Restaurant (Add |
| - | | | | | = | |

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

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

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

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

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

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

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

| Table 6 | RETAIL | TAX RATES | S FOR | SALES | IN MUNICIPALITIES |
|--|-------------------|-----------|-------------|-------|--|
| SPRINGERVILLE REGION / CITY CODE: SV COUNTY CODE: APA | | BUSINESS | TAX RATE | | ST JOHNS REGION / CITY CODE: SJ COUNTY CODE: APA |
| All tax rates are expressed as percentage (%) unless otherw | vise noted. | | | | All tax rates are expressed as percent |
| Medical Marijuana Retail Sales | | 203 | 3.00 | | Medical Marijuana Retail Sales |
| Medical Marijuana Retail Sales-Single Item Portion Over \$1,0 | 00 | 660 | 2.00 | | Medical Marijuana Retail Sales-Item (|
| Adult Use Marijuana Retail Sales | | 420 | 3.00 | | Adult Use Marijuana Retail Sales |
| Adult Use Marijuana Retail Sales-Single Item Portion Over \$1 | ,000 | 676 | 2.00 | • | Adult Use Marijuana Retail Sales-Item |
| Retail Sales (Accessories and Ancillary Products) | | 017 | 3.00 | - | Retail Sales (Accessories and Ancilla |
| Retail Sales (Accessories/Ancillary Products)-Single Item Port | tion Over \$1,000 | 397 | 2.00 | - | Retail Sales (Accessories/Ancillary Pr |
| Use Tax Purchases | | - | - | - | Use Tax Purchases |
| Use Tax Purchases-Item Over | | | | - | Use Tax Purchases-Item Over |
| Use Tax From Inventory | | - | | - | Use Tax From Inventory |
| Medical Marijuana Restaurant | | 221 | 3.00 | - | Medical Marijuana Restaurant |
| Medical Marijuana Restaurant (Additional Tax) | | | | - | Medical Marijuana Restaurant (Addition |
| Adult Use Marijuana Restaurant | | 421 | 3.00 | - | Adult Use Marijuana Restaurant |
| Adult Use Marijuana Restaurant (Additional Tax) | | | | - | Adult Use Marijuana Restaurant (Add |
| - | | | | - | |

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

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

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

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

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

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

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

| | Table 6 | RETAIL T | AX RATES | FOR | SALES | IN MUNICIPALITIES |
|---|--|---------------------|----------|-------------|-------|---|
| | TOLLESON REGION / CITY CODE: TN COUNTY CODE: MAR | | BUSINESS | TAX RATE | | TOMBSTONE REGION / CITY CODE: TS COUNTY CODE: COH |
| | All tax rates are expressed as percentage (%) unless other | rwise noted. | | | | All tax rates are expressed as percen |
| _ | Medical Marijuana Retail Sales | | 203 | 2.50 | _, | Medical Marijuana Retail Sales |
| _ | Medical Marijuana Retail Sales-Single Item Portion Over \$5 | ,000 | 656 | 2.00 | _ | Medical Marijuana Retail Sales-Item |
| _ | Adult Use Marijuana Retail Sales | | 420 | 2.50 | | Adult Use Marijuana Retail Sales |
| | Adult Use Marijuana Retail Sales-Single Item Portion Over \$ | 55,000 | 672 | 2.00 | - | Adult Use Marijuana Retail Sales-Iten |
| | Retail Sales (Accessories and Ancillary Products) | | 017 | 2.50 | - | Retail Sales (Accessories and Ancilla |
| - | Retail Sales (Accessories/Ancillary Products)-Single Item Po | ortion Over \$5,000 | 357 | 2.00 | - | Retail Sales (Accessories/Ancillary Pr |
| - | Use Tax Purchases | | 029 | 2.50 | - | Use Tax Purchases |
| - | Use Tax Purchases-Single Item Portion Over \$5,000 | | 359 | 2.00 | - | Use Tax Purchases-Item Over |
| - | Use Tax From Inventory | | 030 | 2.50 | - | Use Tax From Inventory |
| - | Medical Marijuana Restaurant | | 221 | 2.50 | - | Medical Marijuana Restaurant |
| - | Medical Marijuana Restaurant (Additional Tax) | | - | | - | Medical Marijuana Restaurant (Additi |
| - | Adult Use Marijuana Restaurant | | 421 | 2.50 | - | Adult Use Marijuana Restaurant |
| - | Adult Use Marijuana Restaurant (Additional Tax) | | | - | - | Adult Use Marijuana Restaurant (Add |
| _ | | | | | = | |

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

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

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

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

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

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

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

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

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

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

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