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

- Table 1 provides the tax rates which *combine* the state's transaction privilege tax rate 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 city codes for program cities. The Arizona Department of Revenue collects these taxes for program cities.
- Table 3 contains county identification codes and Special District Codes which must be used on the TPT Reporting Form in the column marked Region Code
- Table 4 contains special *region codes* to be used on the TPT Reporting Form in the column marked Region Code by businesses that operate on Indian Reservations.

	TABLE 1				TAX	K RATE	S FOR	SALES	IN THE	SE COL	JNTIES					
Business Code	TAXABLE ACTIVITIES <sup>a</sup>	Cochise (COH)	Coconino (COC)	Gila (GLA)	Graham (GRA)	La Paz (LAP)	Maricopa (MAR)	Mohave (MOH)	Pima (PMA)	Pinal (PNL)	Santa Cruz (STC)	Yavapai (YAV)	Yuma (YMA)	Apache (APA) Greenlee (GRN) Navajo (NAV)	Accounting Credit Rate for Paper Filers (STATE TAX ONLY)	Accounting Credit Rate for Electronic Filers (STATE TAX ONLY)
002	Mining-Nonmetal	3.437%	4.05%	3.75%	3.75%	4.375%	3.562%	3.281%	3.437%	4.117%	3.75%	3.593%	3.812%	3.437%	.0313%	.0375%
004	Utilities	6.10%	6.90%	6.60%	6.60%	7.60%	6.30%	5.85%	6.10%	7.20%	6.60%	6.35%	6.712%	6.10%	.056%	.0672%
005	Communications k	6.10%	6.90%	6.60%	6.60%	7.60%	6.30%	5.85%	6.10%	7.20%	6.60%	6.35%	6.712%	6.10%	.056%	.0672%
006	Transporting	6.10%	6.90%	6.60%	6.60%	7.60%	6.30%	5.85%	6.10%	7.20%	6.60%	6.35%	6.712%	6.10%	.056%	.0672%
007	Private (Rail) Car	6.10%	6.90%	6.60%	6.60%	7.60%	6.30%	5.85%	6.10%	7.20%	6.60%	6.35%	6.712%	6.10%	.056%	.0672%
800	Pipeline	6.10%	6.90%	6.60%	6.60%	7.60%	6.30%	5.85%	6.10%	7.20%	6.60%	6.35%	6.712%	6.10%	.056%	.0672%
009	Publication	6.10%	6.90%	6.60%	6.60%	7.60%	6.30%	5.85%	6.10%	7.20%	6.60%	6.35%	6.712%	6.10%	.056%	.0672%
010	Job Printing	6.10%	6.90%	6.60%	6.60%	7.60%	6.30%	5.85%	6.10%	7.20%	6.60%	6.35%	6.712%	6.10%	.056%	.0672%
011	Restaurants and Bars	6.10%	6.90%	6.60%	6.60%	7.60%	6.30%	5.85%	6.10%	7.20%	6.60%	6.35%	6.712%	6.10%	.056%	.0672%
012	Amusement	6.10%	6.90%	6.60%	6.60%	7.60%	6.30%	5.85%	6.10%	7.20%	6.60%	6.35%	6.712%	6.10%	.056%	.0672%
013	Commercial Lease	0	0.3%	0.5%	0	0	0.5%	0	0.5%	0.5%	0	0	0	0	0	0
014	Personal Property Rental	6.10%	6.90%	6.60%	6.60%	7.60%	6.30%	5.85%	6.10%	7.20%	6.60%	6.35%	6.712%	6.10%	.056%	.0672%
015	Contracting-Prime	6.10%	6.90%	6.60%	6.60%	7.60%	6.30%	5.85%	6.10%	7.20%	6.60%	6.35%	6.712%	6.10%	.056%	.0672%
017	Retail <sup>m</sup>	6.10%	6.90%	6.60%	6.60%	7.60%	6.30%	5.85%	6.10%	7.20%	6.60%	6.35%	6.712%	6.10%	.056%	.0672%
	MRRA Amount I	6.10%	6.90%	6.60%	6.60%	7.60%	6.30%	5.85%	6.10%	7.20%	6.60%	6.35%	6.712%	6.10%	N/A	N/A
	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%	.025%	.03%
	Transient Lodging <sup>b</sup>	6.05%	6.90%			7.70%	7.27%	5.78%	6.05%	7.248%	6.60%	6.325%	6.71%	6.05%	.055%	.066%
i	Online Lodging Marketplace	6.05%	6.60%			7.70%	5.72%	5.78%	5.50%	6.698%	6.60%	6.325%	6.710%	6.05%	.055%	.066%
	Use Tax-Utilities	6.10%	5.90%		6.10%	6.10%	5.60%	5.60%	6.10%	6.60%	5.60%	5.60%	6.60%	5.60%	N/A	N/A
	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%	N/A	N/A
	Use Tax From Inventory	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	N/A	N/A
	Telecommunications Devices	1.10%	1.10%	1.10%	1.10%	1.10%	1.10%	1.10%	1.10%	1.10%	1.10%	1.10%	1.10%	1.10%	N/A	N/A
i	Municipal Water <sup>c</sup>	65¢	65¢	65¢	65¢	65¢	65¢	65¢	65¢	65¢	65¢	65¢	65¢	65¢	N/A	N/A
	Jet Fuel Tax <sup>d</sup>	3.355¢	3.965¢	3.66¢	3.66¢	4.27¢	3.355¢	3.202¢	3.355¢	3.965¢	3.66¢	3.507¢	3.660¢	3.355¢	N/A	N/A
1	Jet Fuel Use Tax d	3.05¢	3.05¢	3.05¢	3.05%	3.05¢	3.05¢	3.05¢	3.05¢	3.05¢	3.05¢	3.05¢	3.05¢	3.05¢	N/A	N/A
	Rental Car Surcharge e, h	0	0	0	0	0	\$2.50	0	\$3.50	0	0	0	0	0	N/A	N/A
	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%	N/A	N/A
	Rental Car Surcharge-	0		0	0	0			0			0	0			
	Stadium <sup>h</sup> 911 Telecommunications <sup>g</sup>	0 20¢	0 20¢	20¢	20¢	20¢	3.25% 20¢	0 20¢	20¢	0 20¢	0 20¢	20¢	20¢	0 20¢	N/A N/A	N/A N/A
	E911 Prepaid Wireless	0.8%	0.8%	0.8%	0.8%	0.8%	0.8%	0.8%	0.8%	0.8%	0.8%	0.8%	0.8%	0.8%	N/A	N/A

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

TRANSACTION PRIVILEGE AND OTHER TAX RATE TABLES

ABLE 2					All t	ax rates are expressed as percentages (	%) unless	otherw	ise note				
CITY/TOWN NAME	REGION CODE	BUSINESS	TAX RATE	COUNTY		REGION CODE	BUSINESS	TAX RATE	COUNTY	CITY/TOWN NAME REGIO		S TAX	
APACHE JUNCTION	AJ	CODE	NAIL	MAR/PNL	AVONDALE	AV	CODE	NAIL	MAR	BENSON BS	CODE	NAIL	СОН
Advertising		018	2.40		Advertising		018	2.50		Advertising	018	3.50	
Amusements		012	2.40		Amusements		012	2.50		Amusements	012	3.50	1
Contracting – Prime		015	2.40		Contracting – Prime		015	2.50		Contracting – Prime	015	4.00	1
Contracting – Speculative Builders		016	2.40		Contracting – Speculative Builders		016	2.50		Contracting – Speculative Builders	016	4.00	
Contracting – Owner Builder		037	2.40		Contracting – Owner Builder		037	2.50		Contracting – Owner Builder	037	4.00	
Feed at Wholesale		116	2.40		Job Printing		010	2.50		Job Printing	010	3.50	
Job Printing		010	2.40		Manufactured Buildings		027	2.50		Manufactured Buildings	027	3.50	
Manufactured Buildings		027	2.40		Timbering and Other Extraction		020	2.50		Timbering and Other Extraction	020	3.50	
Timbering and Other Extraction		020	2.40		Severance – Metal Mining		019	0.10		Severance – Metal Mining	019	0.10	
Severance – Metal Mining		019	0.10		Publication		009	2.50		Publication	009	3.50	
Publication		009	2.40		Hotels		044	2.50		Hotels	044	3.50	
Hotels		044	2.40		Hotel/Motel (Additional Tax) <sup>B</sup>		144	2.00		Hotel/Motel (Additional Tax) <sup>B</sup>	144	2.00	
Hotel/Motel (Additional Tax) <sup>B</sup>		144	2.40		Residential Rental, Leasing and Licensing		045	2.50		Residential Rental, Leasing, & Licensing for Us		2.50	
Residential Rental, Leasing and Licensi		045	2.20		Commercial Rental, Leasing, & Licensing f		213	2.50		Commercial Rental, Leasing, & Licensing for U		2.50	
Commercial Rental, Leasing, & Licensir	ng for Use	213	2.20		Rental, Leasing, & Licensing for Use of TP	Р	214	2.50		Rental, Leasing, & Licensing for Use of TPP	214	2.50	
Rental Occupancy		040	2.20		Restaurant and Bars		011	2.50		Restaurant and Bars	011	3.50	
Rental, Leasing, & Licensing for Use of	TPP	214	2.40		Retail Sales		017	2.50		Retail Sales	017	3.50	
Restaurant and Bars		011	2.40		Retail Sales (Single Item Over \$5,000)		717	1.50		Retail Sales (Single Item over \$5,000)	717	1.00	
Retail Sales		017	2.40		Retail Sales Food for Home Consumption		062	2.50		Retail Sales Food for Home Consumption	062	3.50	
Retail Sales (Single Item Portion Over \$		297	1.40		MRRA Amount D		315	2.50		MRRA Amount D	315	3.50	
Retail Sales Food for Home Consumption	on	062	2.40		Communications		005	2.50		Communications	005	3.50	
MRRA Amount D		315	2.40		Transporting		006	2.50		Transporting	006	3.50	
Communications		005	3.40		Utilities		004	2.50		Utilities	004	3.50	
		006	2.40		Use Tax Purchases		029	1.50		Use Tax Purchases	029	3.50	1
Utilities		004	3.40		Use Tax From Inventory		030	1.50		Use Tax From Inventory	030	3.50	1
Utilities Use Tax Purchases		004 029	3.40 2.40					1.50		Use Tax From Inventory Use Tax (Single Item of \$5000)		3.50 1.00	1
Utilities Use Tax Purchases Use Tax (Single Item Portion Over \$2,0	000)	004 029 299	3.40 2.40 1.40					1.50			030		1
Transporting Utilities Use Tax Purchases Use Tax (Single Item Portion Over \$2,0 Use Tax From Inventory	000)	004 029	3.40 2.40					1.50			030		1
Utilities Use Tax Purchases Use Tax (Single Item Portion Over \$2,0) Use Tax From Inventory  CITY/TOWN NAME	REGION CODE	004 029 299	3.40 2.40 1.40	COUNTY	Use Tax From Inventory  CITY/TOWN NAME	REGION CODE		1.50 TAX RATE	COUNTY	Use Tax (Single Item of \$5000)  CITY/TOWN NAME  REGIO CODE	030 729 N BUSINES	1.00	COUNT
Utilities Use Tax Purchases Use Tax (Single Item Portion Over \$2,0) Use Tax From Inventory  CITY/TOWN NAME  BISBEE	REGION	004 029 299 030 BUSINESS CODE	3.40 2.40 1.40 2.40 TAX RATE	COUNTY	Use Tax From Inventory  CITY/TOWN NAME  BUCKEYE		030  BUSINESS CODE	TAX RATE	COUNTY	Use Tax (Single Item of \$5000)  CITY/TOWN NAME REGIO CODE BULLHEAD CITY BH	030 729 N BUSINES CODE	1.00	COUNT
Utilities Use Tax Purchases Use Tax (Single Item Portion Over \$2,0) Use Tax From Inventory  CITY/TOWN NAME  BISBEE  Advertising	REGION CODE	004 029 299 030 BUSINESS CODE	3.40 2.40 1.40 2.40 TAX RATE		Use Tax From Inventory  CITY/TOWN NAME  BUCKEYE  Advertising	CODE	BUSINESS CODE	TAX RATE		CITY/TOWN NAME REGIO BULLHEAD CITY BH Advertising	030 729 N BUSINES CODE 018	1.00 S TAX RATE	COUN
Utilities Use Tax Purchases Use Tax (Single Item Portion Over \$2,0) Use Tax From Inventory  CITY/TOWN NAME  BISBEE  Advertising Amusements	REGION CODE	004 029 299 030 BUSINESS CODE 018 012	3.40 2.40 1.40 2.40 TAX RATE 3.50 3.50		CITY/TOWN NAME  BUCKEYE  Advertising  Amusements	CODE	BUSINESS CODE  018 012	TAX RATE 3.00 3.00		CITY/TOWN NAME  BULLHEAD CITY  Advertising  Amusements	030 729 N BUSINES CODE 018 012	1.00 S TAX RATE 2.00 2.00	COUN
Utilities Use Tax Purchases Use Tax (Single Item Portion Over \$2,0) Use Tax From Inventory  CITY/TOWN NAME  BISBEE  Advertising  Amusements Contracting – Prime	REGION CODE	004 029 299 030 BUSINESS CODE 018 012 015	3.40 2.40 1.40 2.40 TAX RATE 3.50 3.50 3.50		CITY/TOWN NAME  BUCKEYE  Advertising  Amusements  Contracting – Prime	CODE	030  BUSINESS CODE  018 012 015	TAX RATE 3.00 3.00 3.00		Use Tax (Single Item of \$5000)  CITY/TOWN NAME  BULLHEAD CITY  Advertising  Amusements  Contracting – Prime	030 729 N BUSINES CODE 018 012 015	1.00 S TAX RATE 2.00 2.00 2.00	COUN
Utilities Use Tax Purchases Use Tax (Single Item Portion Over \$2,0) Use Tax From Inventory  CITY/TOWN NAME  BISBEE  Advertising Amusements Contracting – Prime Contracting – Speculative Builders	REGION CODE	004 029 299 030 BUSINESS CODE  018 012 015 016	3.40 2.40 1.40 2.40 TAX RATE 3.50 3.50 3.50 3.50		CITY/TOWN NAME  BUCKEYE  Advertising  Amusements  Contracting – Prime  Contracting – Speculative Builders	CODE	030  BUSINESS CODE  018 012 015 016	TAX RATE 3.00 3.00 3.00 3.00 3.00		Use Tax (Single Item of \$5000)  CITY/TOWN NAME  BULLHEAD CITY  Advertising  Amusements  Contracting – Prime  Contracting – Speculative Builders	030 729 N BUSINES CODE 018 012 015 016	1.00 S TAX RATE 2.00 2.00 2.00 2.00	COUN
Utilities Use Tax Purchases Use Tax (Single Item Portion Over \$2,0) Use Tax From Inventory  CITY/TOWN NAME  BISBEE  Advertising  Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder	REGION CODE	004 029 299 030 BUSINESS CODE 018 012 015 016 037	3.40 2.40 1.40 2.40 TAX RATE 3.50 3.50 3.50 3.50 3.50 3.50		CITY/TOWN NAME  BUCKEYE  Advertising  Amusements  Contracting – Prime  Contracting – Speculative Builders  Contracting – Owner Builder	CODE	030  BUSINESS CODE  018 012 015 016 037	3.00 3.00 3.00 3.00 3.00 3.00		Use Tax (Single Item of \$5000)  CITY/TOWN NAME  BULLHEAD CITY  Advertising  Amusements  Contracting – Prime  Contracting – Speculative Builders  Contracting – Owner Builder	030 729 N BUSINES CODE 018 012 015 016 037	1.00 S TAX RATE 2.00 2.00 2.00 2.00 2.00	COUN
Utilities Use Tax Purchases Use Tax (Single Item Portion Over \$2,0) Use Tax From Inventory  CITY/TOWN NAME  BISBEE  Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Feed at Wholesale	REGION CODE	004 029 299 030 BUSINESS CODE  018 012 015 016 037 116	3.40 2.40 1.40 2.40 TAX RATE 3.50 3.50 3.50 3.50 3.50 3.50 3.50		CITY/TOWN NAME  BUCKEYE  Advertising  Amusements  Contracting – Prime  Contracting – Speculative Builders  Contracting – Owner Builder  Feed at Wholesale	CODE	030  BUSINESS CODE  018 012 015 016 037 116	3.00 3.00 3.00 3.00 3.00 3.00 3.00 3.00		CITY/TOWN NAME  BULLHEAD CITY  Advertising  Amusements  Contracting – Prime  Contracting – Speculative Builders  Contracting – Owner Builder  Job Printing	030 729 N BUSINES CODE 018 012 015 016 037 010	1.000 S TAX RATE 2.00 2.00 2.00 2.00 2.00 2.00 2.00 2.0	COUN
Utilities Use Tax Purchases Use Tax (Single Item Portion Over \$2,0) Use Tax From Inventory  CITY/TOWN NAME  BISBEE  Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Feed at Wholesale Job Printing	REGION CODE	004 029 299 030 BUSINESS CODE 018 012 015 016 037 116 010	3.40 2.40 1.40 2.40 TAX RATE 3.50 3.50 3.50 3.50 3.50 3.50 3.50 3.50		CITY/TOWN NAME  BUCKEYE  Advertising  Amusements  Contracting – Prime  Contracting – Speculative Builders  Contracting – Owner Builder  Feed at Wholesale  Job Printing	CODE	030  BUSINESS CODE  018 012 015 016 037 116 010	3.00 3.00 3.00 3.00 3.00 3.00 3.00 3.00		CITY/TOWN NAME  BULLHEAD CITY  Advertising  Amusements  Contracting – Prime  Contracting – Speculative Builders  Contracting – Owner Builder  Job Printing  Jet Fuel Sales (cents per gallon)	030 729 N BUSINES CODE 018 012 015 016 037 010 049	1.00 S TAX RATE 2.00 2.00 2.00 2.00 2.00 2.00 2.00 8.03	COUN
Julilities Juse Tax Purchases Juse Tax (Single Item Portion Over \$2,0) Juse Tax From Inventory  CITY/TOWN NAME  BISBEE Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Feed at Wholesale Job Printing Manufactured Buildings	REGION CODE	004 029 299 030 BUSINESS CODE 018 012 015 016 037 116 010 027	3.40 2.40 1.40 2.40 TAX RATE 3.50 3.50 3.50 3.50 3.50 3.50 3.50 3.50		CITY/TOWN NAME  BUCKEYE  Advertising  Amusements  Contracting – Prime  Contracting – Owner Builders  Contracting – Owner Builder  Feed at Wholesale  Job Printing  Manufactured Buildings	CODE	030  BUSINESS CODE  018 012 015 016 037 116 010 027	3.00 3.00 3.00 3.00 3.00 3.00 3.00 3.00		Use Tax (Single Item of \$5000)  CITY/TOWN NAME  BULLHEAD CITY  Advertising  Amusements  Contracting – Prime  Contracting – Speculative Builders  Contracting – Owner Builder  Job Printing  Jet Fuel Sales (cents per gallon)  Manufactured Buildings	030 729 N BUSINES CODE 018 012 015 016 037 010 049 027	1.00 S TAX RATE  2.00 2.00 2.00 2.00 2.00 2.00 3.03 2.00	COUN
Utilities Use Tax Purchases Use Tax (Single Item Portion Over \$2,0) Use Tax From Inventory  CITY/TOWN NAME  BISBE Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Feed at Wholesale Job Printing Manufactured Buildings Timbering and Other Extraction	REGION CODE	004 029 299 030 BUSINESS CODE  018 012 015 016 037 116 010 027 020	3.40 2.40 1.40 2.40 TAX RATE 3.50 3.50 3.50 3.50 3.50 3.50 3.50 3.50		CITY/TOWN NAME  BUCKEYE  Advertising  Amusements  Contracting – Prime  Contracting – Speculative Builders  Contracting – Owner Builder  Feed at Wholesale  Job Printing  Manufactured Buildings  Timbering and Other Extraction	CODE	030  BUSINESS CODE  018 012 015 016 037 116 010 027 020	TAX RATE 3.00 3.00 3.00 3.00 3.00 3.00 3.00 3.0		Use Tax (Single Item of \$5000)  CITY/TOWN NAME  BULLHEAD CITY  Advertising  Amusements  Contracting – Prime  Contracting – Speculative Builders  Contracting – Owner Builder  Job Printing  Jet Fuel Sales (cents per gallon)  Manufactured Buildings  Timbering and Other Extraction	030 729 N BUSINES CODE 018 012 015 016 037 010 049 027 020	1.00 S TAX RATI 2.00	COUN
Julilities Jse Tax Purchases Jse Tax (Single Item Portion Over \$2,0) Jse Tax From Inventory  CITY/TOWN NAME  BISBEE Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Feed at Wholesale Job Printing Manufactured Buildings Filmbering and Other Extraction Feverance – Metal Mining	REGION CODE	004 029 299 030 BUSINESS CODE 018 012 015 016 037 116 010 027 020 019	3.40 2.40 1.40 2.40 TAX RATE 3.50 3.50 3.50 3.50 3.50 3.50 3.50 3.50		CITY/TOWN NAME  BUCKEYE  Advertising  Amusements  Contracting – Prime  Contracting – Speculative Builders  Contracting – Owner Builder  Feed at Wholesale  Job Printing  Manufactured Buildings  Timbering and Other Extraction  Severance – Metal Mining	CODE	030  BUSINESS CODE  018 012 015 016 037 116 010 027 020 019	TAX RATE 3.00 3.00 3.00 3.00 3.00 3.00 3.00 3.0		Use Tax (Single Item of \$5000)  CITY/TOWN NAME  BULLHEAD CITY  Advertising  Amusements  Contracting – Prime  Contracting – Speculative Builders  Contracting – Owner Builder  Job Printing  Jet Fuel Sales (cents per gallon)  Manufactured Buildings  Timbering and Other Extraction  Severance – Metal Mining	030 729 N BUSINES CODE 018 012 015 016 037 010 049 027 020 019	1.00 S TAX RATI 2.00	COUNTY MOI
Julilities Jse Tax Purchases Jse Tax (Single Item Portion Over \$2,0) Jse Tax From Inventory  CITY/TOWN NAME  BISBEE Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Feed at Wholesale Job Printing Manufactured Buildings Fimbering and Other Extraction Severance – Metal Mining Publication	REGION CODE	004 029 299 030 BUSINESS CODE 018 012 015 016 037 116 010 027 020 019 009	3.40 2.40 1.40 2.40 TAX RATE 3.50 3.50 3.50 3.50 3.50 3.50 3.50 3.50		CITY/TOWN NAME  BUCKEYE 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	CODE	030  BUSINESS CODE  018 012 015 016 037 116 010 027 020 019 009	3.00 3.00 3.00 3.00 3.00 3.00 3.00 3.00		Use Tax (Single Item of \$5000)  CITY/TOWN NAME  BULLHEAD CITY  Advertising  Amusements  Contracting – Prime  Contracting – Speculative Builders  Contracting – Owner Builder  Job Printing  Jet Fuel Sales (cents per gallon)  Manufactured Buildings  Timbering and Other Extraction  Severance – Metal Mining  Publication	030 729 N BUSINES CODE 018 012 015 016 037 010 049 027 020 019 009	1.00 S TAX RATE  2.00 2.00 2.00 2.00 2.00 2.00 2.00 0.01 2.00 0.11	MOI
Utilities Use Tax Purchases Use Tax (Single Item Portion Over \$2,0) Use Tax From Inventory  CITY/TOWN NAME  BISBEE  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	REGION CODE	004 029 299 030 BUSINESS CODE  018 012 015 016 037 116 010 027 020 019 009	3.40 2.40 1.40 2.40 TAX RATE 3.50 3.50 3.50 3.50 3.50 3.50 3.50 3.50		CITY/TOWN NAME  BUCKEYE  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	CODE	030  BUSINESS CODE  018 012 015 016 037 116 010 027 020 019 009 044	3.00 3.00 3.00 3.00 3.00 3.00 3.00 3.00		Use Tax (Single Item of \$5000)  CITY/TOWN NAME  BULLHEAD CITY  Advertising  Amusements  Contracting – Prime  Contracting – Speculative Builders  Contracting – Owner Builder  Job Printing  Jet Fuel Sales (cents per gallon)  Manufactured Buildings  Timbering and Other Extraction  Severance – Metal Mining  Publication  Hotels	030 729 N BUSINES CODE 018 012 015 016 037 010 049 027 020 019 009 044	1.00 S TAX RATI 2.00	COUN MOI
Julilities Use Tax Purchases Use Tax (Single Item Portion Over \$2,0) Use Tax From Inventory  CITY/TOWN NAME  BISBEE Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Feed at Wholesale Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Hotel/Motel (Additional Tax) <sup>B</sup>	REGION CODE BB	004 029 299 030 BUSINESS CODE  018 012 015 016 037 116 010 027 020 019 009 044 144	3.40 2.40 1.40 2.40 TAX RATE 3.50 3.50 3.50 3.50 3.50 3.50 3.50 3.50		CITY/TOWN NAME  BUCKEYE  Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Feed at Wholesale Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Hotel/Motel (Additional Tax) <sup>B</sup>	BE BE	030  BUSINESS CODE  018 012 015 016 037 116 010 027 020 019 009 044 144	3.00 3.00 3.00 3.00 3.00 3.00 3.00 3.00		CITY/TOWN NAME  BULLHEAD CITY  Advertising  Amusements  Contracting – Prime  Contracting – Speculative Builders  Contracting – Owner Builder  Job Printing  Jet Fuel Sales (cents per gallon)  Manufactured Buildings  Timbering and Other Extraction  Severance – Metal Mining  Publication  Hotels  Hotel/Motel (Additional Tax) <sup>B</sup>	030 729 N BUSINES CODE 018 012 015 016 037 010 049 027 020 019 009 044 144	1.00 S TAX RATI 2.00 2.00 2.00 2.00 2.00 2.00 2.00 2.00 2.00 2.00 2.00 2.00 2.00 3.00 2.00 3.00	COUNTY MOI
Julilities Jse Tax Purchases Jse Tax (Single Item Portion Over \$2,0) Jse Tax (Single Item Portion Over \$2,0) Jse Tax From Inventory  CITY/TOWN NAME  BISBE Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Feed at Wholesale Job Printing Manufactured Buildings Fimbering and Other Extraction Severance – Metal Mining Publication Hotels Hotel/Motel (Additional Tax) Residential Rental, Leasing, & Licensing	REGION CODE BB	004 029 299 030 BUSINESS CODE  018 012 015 016 037 116 010 027 020 019 009 044 144 045	3.40 2.40 1.40 2.40 TAX RATE 3.50 3.50 3.50 3.50 3.50 3.50 3.50 3.50		CITY/TOWN NAME  BUCKEYE  Advertising  Amusements  Contracting – Prime  Contracting – Speculative Builders  Contracting – Owner Builder  Feed at Wholesale  Job Printing  Manufactured Buildings  Timbering and Other Extraction  Severance – Metal Mining  Publication  Hotel/Motel (Additional Tax) <sup>B</sup> Residential Rental, Leasing, & Licensing for	CODE BE	030  BUSINESS CODE  018 012 015 016 037 116 010 027 020 019 009 044 144 045	TAX RATE 3.00 3.00 3.00 3.00 3.00 3.00 3.00 3.0		Use Tax (Single Item of \$5000)  CITY/TOWN NAME  BULLHEAD CITY  Advertising  Amusements  Contracting – Prime  Contracting – Speculative Builders  Contracting – Owner Builder  Job Printing  Jet Fuel Sales (cents per gallon)  Manufactured Buildings  Timbering and Other Extraction  Severance – Metal Mining  Publication  Hotels  Hotel/Motel (Additional Tax) <sup>B</sup> Commercial Rental, Leasing, & Licensing for U	030 729 N BUSINES CODE 018 012 015 016 037 010 049 027 020 019 009 044 144 144 144	1.00 S TAX RATI 2.00	COUI MO
Julilities Juse Tax Purchases Juse Tax (Single Item Portion Over \$2,0) Juse Tax (Single Item Portion Over \$2,0) Juse Tax From Inventory  CITY/TOWN NAME  BISBEE Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Feed at Wholesale Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Hotel/Motel (Additional Tax) <sup>B</sup> Residential Rental, Leasing, & Licensing Commercial Rental, Leasing, & Licensing	REGION CODE BB	004 029 299 030 BUSINESS CODE  018 012 015 016 037 116 010 027 020 019 009 044 144 045 213	3.40 2.40 1.40 2.40 TAX RATE 3.50 3.50 3.50 3.50 3.50 3.50 3.50 3.50		CITY/TOWN NAME  BUCKEYE  Advertising  Amusements  Contracting – Prime  Contracting – Speculative Builders  Contracting – Owner Builder  Feed at Wholesale  Job Printing  Manufactured Buildings  Timbering and Other Extraction  Severance – Metal Mining  Publication  Hotels  Hotel/Motel (Additional Tax) <sup>B</sup> Residential Rental, Leasing, & Licensing for	CODE BE	030  BUSINESS CODE  018 012 015 016 037 116 010 027 020 019 009 044 144 045 213	3.00 3.00 3.00 3.00 3.00 3.00 3.00 3.00		CITY/TOWN NAME  REGIO CODE BULLHEAD CITY  Advertising  Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing Jet Fuel Sales (cents per gallon) Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Hotel/Motel (Additional Tax) <sup>B</sup> Commercial Rental, Leasing, & Licensing for UR Rental, Leasing, & Licensing for USe of TPP	030 729 N BUSINES CODE 018 012 015 016 037 010 049 027 020 019 009 044 144 see 213 214	1.00 S TAX RATI 2.00 2.00 2.00 2.00 2.00 2.00 2.00 2.0	MO
Utilities Use Tax Purchases Use Tax (Single Item Portion Over \$2,0) Use Tax From Inventory  CITY/TOWN NAME  BISBEE  Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Feed at Wholesale Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Hotel/Motel (Additional Tax) <sup>B</sup> Residential Rental, Leasing, & Licensing Commercial Rental, Leasing, & Licensing Commercial Rental, Leasing, & Licensing Commercial Rental, Leasing, & Licensing	REGION CODE BB	004 029 299 030 BUSINESS CODE  018 012 015 016 037 116 010 027 020 019 009 044 144 045 213 214	3.40 2.40 1.40 2.40 TAX RATE 3.50 3.50 3.50 3.50 3.50 3.50 3.50 3.50		CITY/TOWN NAME  BUCKEYE  Advertising  Amusements  Contracting – Prime  Contracting – Owner Builders  Contracting – Owner Builder  Feed at Wholesale  Job Printing  Manufactured Buildings  Timbering and Other Extraction  Severance – Metal Mining  Publication  Hotels  Hotel/Motel (Additional Tax) <sup>B</sup> Residential Rental, Leasing, & Licensing for Commercial Rental, Leasing, & Licensing for Rental Occupancy	r Use	030  BUSINESS CODE  018 012 015 016 037 116 010 027 020 019 009 044 144 045 213 040	3.00 3.00 3.00 3.00 3.00 3.00 3.00 3.00		CITY/TOWN NAME  REGIO CODE BULLHEAD CITY  Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing Jet Fuel Sales (cents per gallon) Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Hotel/Motel (Additional Tax) <sup>B</sup> Commercial Rental, Leasing, & Licensing for U Rental, Leasing, & Licensing for USR estaurant and Bars	030 729 N BUSINES CODE 018 012 015 016 037 010 049 027 020 019 009 044 144 213 214 011	1.00 S TAX RATI 2.00 2.00 2.00 2.00 2.00 2.00 2.00 2.00 3.00 2.00	COUI MO
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Utilities Use Tax Purchases Use Tax (Single Item Portion Over \$2,0) Use Tax (Single Item Portion Over \$2,0) Use Tax From Inventory  CITY/TOWN NAME  BISBEE  Advertising Advertising — Prime Contracting — Prime Contracting — Prime Contracting — Owner Builder Feed at Wholesale Job Printing Manufactured Buildings Timbering and Other Extraction Severance — Metal Mining Publication Hotels Hotel/Motel (Additional Tax) <sup>B</sup> Residential Rental, Leasing, & Licensing Commercial Rental, Leasing, & Licensing Rental, Leasing, & Licensing for Use of Restaurant and Bars Retail Sales	REGION CODE BB	004 029 299 030 BUSINESS CODE  018 012 015 016 037 116 010 027 020 019 009 044 144 045 213 214 011	3.40 2.40 1.40 2.40 TAX RATE 3.50 3.50 3.50 3.50 3.50 3.50 3.50 3.50		CITY/TOWN NAME  BUCKEYE  Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Feed at Wholesale Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Hotel/Motel (Additional Tax) <sup>B</sup> Residential Rental, Leasing, & Licensing for Commercial Rental, Leasing, & Licensing for Rental Occupancy Rental, Leasing, & Licensing for Use of TP Restaurant and Bars	r Use	030  BUSINESS CODE  018 012 015 016 037 116 010 027 020 019 009 044 144 045 213 040 214 011	3.00 3.00 3.00 3.00 3.00 3.00 3.00 3.00		CITY/TOWN NAME  BULLHEAD CITY  Advertising  Amusements  Contracting – Prime  Contracting – Speculative Builders  Contracting – Owner Builder  Job Printing  Jet Fuel Sales (cents per gallon)  Manufactured Buildings  Timbering and Other Extraction  Severance – Metal Mining  Publication  Hotels  Hotel/Motel (Additional Tax) <sup>B</sup> Commercial Rental, Leasing, & Licensing for UR  Rental, Leasing, & Licensing for USe of TPP  Restaurant and Bars  Retail Sales  MRRA Amount D	030 729 N BUSINES CODE 018 012 015 016 037 010 049 027 020 019 009 044 144 see 213 214 011 017 315	1.00 S TAX RATI  2.00 2.00 2.00 2.00 2.00 2.00 2.00 2.	MO
Julilities Jose Tax Purchases Jose Tax (Single Item Portion Over \$2,0) Jose Tax From Inventory  CITY/TOWN NAME  BISBEE Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Feed at Wholesale Iob Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Hotels Hotel (Additional Tax) Residential Rental, Leasing, & Licensing Commercial Rental, Leasing, & Licensing Rental, Leasing, & Licensing Rental, Leasing, & Licensing Rental, Leasing, & Licensing Restaurant and Bars Retail Sales Retail Sales Retail Sales Food for Home Consumption	REGION CODE BB	004 029 299 030 BUSINESS CODE  018 012 015 016 037 116 010 027 020 019 009 044 144 045 213 214 017 062	3.40 2.40 1.40 2.40 TAX RATE 3.50 3.50 3.50 3.50 3.50 3.50 3.50 3.50		CITY/TOWN NAME  BUCKEYE  Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Feed at Wholesale Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Hotel/Motel (Additional Tax) <sup>B</sup> Residential Rental, Leasing, & Licensing for Commercial Rental, Leasing, & Licensing for Rental Occupancy Rental, Leasing, & Licensing for Use of TP Restaurant and Bars Retail Sales	r Use	030  BUSINESS CODE  018 012 015 016 037 116 010 027 020 019 009 044 144 045 213 040 214 011 017	TAX RATE  3.00 3.00 3.00 3.00 3.00 3.00 3.00 3.		CITY/TOWN NAME  REGIO CODE BULLHEAD CITY  Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing Jet Fuel Sales (cents per gallon) Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Hotel/Motel (Additional Tax) <sup>B</sup> Commercial Rental, Leasing, & Licensing for UR Rental, Leasing, & Licensing for UR Restaurant and Bars Retail Sales MRRA Amount D Communications	030 729 N BUSINES CODE 018 012 015 016 037 010 049 027 020 019 009 044 144 144 213 214 011 017 315 005	1.00 S TAX RATT  2.00 2.00 2.00 2.00 2.00 2.00 2.00 2	COU MO
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Utilities Jse Tax Purchases Jse Tax Purchases Jse Tax (Single Item Portion Over \$2,0) Jse Tax From Inventory  CITY/TOWN NAME  BISBE Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Feed at Wholesale Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Hotel/Motel (Additional Tax) Residential Rental, Leasing, & Licensing Commercial Rental, Leasing, & Licensing Rental, Leasing, & Licensing Rental, Leasing, & Licensing Restaurant and Bars Retail Sales Retail Sales Food for Home Consumption JERRA Amount D Communications	REGION CODE BB	004 029 299 030 BUSINESS CODE  018 012 015 016 037 116 010 027 020 019 009 044 144 045 213 214 011 017 062 315 005	3.40 2.40 1.40 2.40 TAX RATE 3.50 3.50 3.50 3.50 3.50 3.50 3.50 3.50		CITY/TOWN NAME  BUCKEYE  Advertising  Amusements  Contracting – Prime  Contracting – Owner Builders  Contracting – Owner Builder  Feed at Wholesale  Job Printing  Manufactured Buildings  Timbering and Other Extraction  Severance – Metal Mining  Publication  Hotels  Hotel/Motel (Additional Tax) <sup>B</sup> Residential Rental, Leasing, & Licensing for  Commercial Rental, Leasing, & Licensing for  Rental Occupancy  Rental, Leasing, & Licensing for Use of TP  Restaurant and Bars  Retail Sales  Retail Sales (Single Item over \$1,999.99)  Retail Sales Food for Home Consumption	r Use	030  BUSINESS CODE  018 012 015 016 037 116 010 027 020 019 009 044 144 045 213 040 214 011 017 307 062	3.00 3.00 3.00 3.00 3.00 3.00 3.00 3.00		CITY/TOWN NAME  REGIO CODE BULLHEAD CITY  Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing Jet Fuel Sales (cents per gallon) Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Hotel/Motel (Additional Tax) <sup>B</sup> Commercial Rental, Leasing, & Licensing for U Rental, Leasing, & Licensing for Use of TPP Restaurant and Bars Retail Sales MRRA Amount D Communications Transporting Utilities	030 729  N BUSINES CODE  018 012 015 016 037 010 049 027 020 019 009 044 144 213 214 011 017 315 005 006 004	\$ TAX RATI 2.00 2.00 2.00 2.00 2.00 2.00 2.00 2.0	MO
Julilities  Juse Tax Purchases  Juse Tax (Single Item Portion Over \$2,0)  Juse Tax From Inventory  CITY/TOWN NAME  BISBEE  Advertising  Amusements  Contracting – Prime  Contracting – Speculative Builders  Contracting – Owner Builder  Feed at Wholesale  Job Printing  Manufactured Buildings  Timbering and Other Extraction  Severance – Metal Mining  Publication  Hotels  Hotel/Motel (Additional Tax)  Residential Rental, Leasing, & Licensing  Commercial Rental, Leasing, & Licensing  Rental, Leasing, & Licensing  Restaurant and Bars  Retail Sales  Retail Sales  Retail Sales  Retail Sales Food for Home Consumptice  MRRA Amount  Communications  Transporting	REGION CODE BB	004 029 299 030 BUSINESS CODE  018 012 015 016 037 116 010 027 020 019 009 044 144 045 213 214 011 017 062 315 005 006	3.40 2.40 1.40 2.40 TAX RATE 3.50 3.50 3.50 3.50 3.50 3.50 3.50 3.50		CITY/TOWN NAME  BUCKEYE  Advertising  Amusements  Contracting – Prime  Contracting – Owner Builders  Contracting – Owner Builder  Feed at Wholesale Job Printing  Manufactured Buildings  Timbering and Other Extraction  Severance – Metal Mining  Publication  Hotels  Hotel/Motel (Additional Tax) <sup>B</sup> Residential Rental, Leasing, & Licensing for  Commercial Rental, Leasing, & Licensing for  Rental Occupancy  Rental, Leasing, & Licensing for Use of TP  Restaurant and Bars  Retail Sales  Retail Sales (Single Item over \$1,999.99)  Retail Sales Food for Home Consumption  MRRA Amount D	r Use	030  BUSINESS CODE  018 012 015 016 037 116 010 027 020 019 009 044 144 045 213 040 214 011 017 307 062 315	3.00 3.00 3.00 3.00 3.00 3.00 3.00 3.00		CITY/TOWN NAME  REGIO CODE BULLHEAD CITY  Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing Jet Fuel Sales (cents per gallon) Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Hotel/Motel (Additional Tax) <sup>B</sup> Commercial Rental, Leasing, & Licensing for U Rental, Leasing, & Licensing for Use of TPP Restaurant and Bars Retail Sales MRRA Amount D Communications Transporting Utilities Jet Fuel Use Tax (cents per gallon)	030 729 N BUSINES CODE 018 012 015 016 037 010 049 027 020 019 009 044 144 213 214 011 017 315 006 006 004 051	1.00 S TAX RATI 2.00	COUNTY MOI
Julilities  Juse Tax Purchases  Juse Tax (Single Item Portion Over \$2,0)  Juse Tax From Inventory  CITY/TOWN NAME  BISBEE  Advertising  Amusements  Contracting – Prime  Contracting – Speculative Builders  Contracting – Owner Builder  Feed at Wholesale  Job Printing  Manufactured Buildings  Timbering and Other Extraction  Severance – Metal Mining  Publication  Hotels  Hotel/Motel (Additional Tax)  Residential Rental, Leasing, & Licensing  Commercial Rental, Leasing, & Licensing  Rental, Leasing, & Licensing  Restaurant and Bars  Retail Sales  Retail Sales  Retail Sales  Retail Sales Food for Home Consumptice  MRRA Amount  Communications  Transporting	REGION CODE BB	004 029 299 030 BUSINESS CODE  018 012 015 016 037 116 010 027 020 019 009 044 144 045 213 214 011 017 062 315 005	3.40 2.40 1.40 2.40 TAX RATE 3.50 3.50 3.50 3.50 3.50 3.50 3.50 3.50		CITY/TOWN NAME  BUCKEYE  Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Feed at Wholesale Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Hotel/Motel (Additional Tax) <sup>B</sup> Residential Rental, Leasing, & Licensing for Commercial Rental, Leasing, & Licensing for Rental Occupancy Rental, Leasing, & Licensing for Use of TP Restaurant and Bars Retail Sales Retail Sales (Single Item over \$1,999.99) Retail Sales Food for Home Consumption MRRA Amount D Communications	r Use	030  BUSINESS CODE  018 012 015 016 037 116 010 027 020 019 009 044 144 045 213 040 214 011 017 307 062 315 005	3.00 3.00 3.00 3.00 3.00 3.00 3.00 3.00		CITY/TOWN NAME  REGIO CODE BULLHEAD CITY  Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing Jet Fuel Sales (cents per gallon) Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Hotel/Motel (Additional Tax) <sup>B</sup> Commercial Rental, Leasing, & Licensing for Use of TPP Restaurant and Bars Retail Sales MRRA Amount D Communications Transporting Utilities Jet Fuel Use Tax (cents per gallon) Use Tax Purchases	030 729  N BUSINES CODE  018 012 015 016 037 010 049 027 020 019 009 044 144 see 213 214 011 017 315 005 006 004 051 029	1.00  S TAX RATI  2.00 2.00 2.00 2.00 2.00 2.00 2.00 2.	COUNTY MOI
Utilities Use Tax Purchases Use Tax (Single Item Portion Over \$2,0 Use Tax (From Inventory)  CITY/TOWN NAME  BISBEE  Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Feed at Wholesale Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Hotel/Motel (Additional Tax) <sup>B</sup> Residential Rental, Leasing, & Licensing Commercial Rental, Leasing, & Licensing Restaurant and Bars	REGION CODE BB	004 029 299 030 BUSINESS CODE  018 012 015 016 037 116 010 027 020 019 009 044 144 045 213 214 011 017 062 315 005 006	3.40 2.40 1.40 2.40 TAX RATE 3.50 3.50 3.50 3.50 3.50 3.50 3.50 3.50		CITY/TOWN NAME  BUCKEYE  Advertising  Amusements  Contracting – Prime  Contracting – Owner Builders  Contracting – Owner Builder  Feed at Wholesale Job Printing  Manufactured Buildings  Timbering and Other Extraction  Severance – Metal Mining  Publication  Hotels  Hotel/Motel (Additional Tax) <sup>B</sup> Residential Rental, Leasing, & Licensing for  Commercial Rental, Leasing, & Licensing for  Rental Occupancy  Rental, Leasing, & Licensing for Use of TP  Restaurant and Bars  Retail Sales  Retail Sales (Single Item over \$1,999.99)  Retail Sales Food for Home Consumption  MRRA Amount D	r Use	030  BUSINESS CODE  018 012 015 016 037 116 010 027 020 019 009 044 144 045 213 040 214 011 017 307 062 315	3.00 3.00 3.00 3.00 3.00 3.00 3.00 3.00		CITY/TOWN NAME  REGIO CODE BULLHEAD CITY  Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing Jet Fuel Sales (cents per gallon) Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Hotel/Motel (Additional Tax) <sup>B</sup> Commercial Rental, Leasing, & Licensing for U Rental, Leasing, & Licensing for Use of TPP Restaurant and Bars Retail Sales MRRA Amount D Communications Transporting Utilities Jet Fuel Use Tax (cents per gallon)	030 729 N BUSINES CODE 018 012 015 016 037 010 049 027 020 019 009 044 144 213 214 011 017 315 006 006 004 051	1.00 S TAX RATI 2.00	MO

(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 November 1, 2019

**MUNICIPALITIES** TABLE 2 All tax rates are expressed as percentages (%) unless otherwise noted REGION BUSINESS TAX REGION BUSINESS TAX REGION BUSINESS TAX **CITY/TOWN NAME** COUNTY **CITY/TOWN NAME** COUNTY CITY/TOWN NAME COUNTY CODE CODE RATE CODE CODE RATE CODE CODE RATE **CAREFREE CAMP VERDE** CE YAV CA MAR CG PNL **CASA GRANDE** Advertising 018 3.65 Advertising 018 3.00 Advertising 018 1.80 Amusements 012 3.65 Amusements 012 3.00 Amusements 012 1.80 Contracting - Prime 015 3.65 Contracting - Prime 015 4.00 Contracting - Prime 015 4.00 Contracting – Speculative Builders 016 3.65 Contracting - Speculative Builders 016 4.00 Contracting - Speculative Builders 016 4.00 Contracting - Owner Builder 037 3.65 Contracting - Owner Builder 037 4.00 Contracting - Owner Builder 037 4.00 Job Printing 010 3.65 Job Printing 010 3.00 Job Printing 010 1.80 Manufactured Buildings 027 3.65 Manufactured Buildings 027 3.00 Manufactured Buildings 027 1.80 Timbering and Other Extraction 020 3.65 Timbering and Other Extraction 020 3.00 Timbering and Other Extraction 020 1.80 Severance - Metal Mining 0.10 Severance - Metal Mining Severance - Metal Mining 019 019 0.10 019 0.10 Publication Publication Publication 009 3.65 009 3.00 009 1.80 Hotels Hotels Hotels 044 3.65 044 3.00 044 1.80 Hotel/Motel (Additional Tax)B 144 3.00 Hotel/Motel (Additional Tax)<sup>B</sup> 144 3.00 Hotel/Motel (Additional Tax)B 144 2.00 Residential Rental, Leasing, & Licensing for Use Residential Rental, Leasing, & Licensing for Use Residential Rental, Leasing, & Licensing for Use 045 2.00 045 3.00 045 1.80 Commercial Rental, Leasing, & Licensing for Use Commercial Rental, Leasing, & Licensing for Use Commercial Rental, Leasing, & Licensing for Use 213 2.00 213 3.00 213 1.80 Rental, Leasing, & Licensing for Use of TPP 3.65 Rental, Leasing, & Licensing for Use of TPP 214 3.00 Rental, Leasing, & Licensing for Use of TPP 1.80 214 214 Restaurant and Bars 3.65 Restaurant and Bars 3.00 Restaurant and Bars 011 011 011 1.80 Retail Sales 3.65 Retail Sales 3.00 Retail Sales 2.00 017 017 017 Retail Sales (Single Item Portion over \$5,000) Retail Sales Food for Home Consumption Retail Sales (Single Item Portion over \$5,000) 062 2.00 357 1.00 357 1.50 Retail Sales Food for Home Consumption MRRA Amount <sup>[</sup> MRRA Amount D 315 3.65 315 3.00 062 2.00 Communications Communications MRRA Amount D 005 3.65 005 3.00 315 2.00 Transporting 006 3.65 Transporting 006 3.00 Communications 005 2.00 Utilities 004 3.65 Utilities 004 3.00 Transporting 006 1.80 Use Tax Purchases 029 3.65 Use Tax Purchases 029 3.00 Utilities 004 2.00 Use Tax From Inventory 3.65 Use Tax From Inventory 030 3.00 030

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

TABLES Effective November 1, 2019

TABLE 2	MUNIC	IPALI1	TIES				All t	ax rates are expressed as percentages	(%) unl	less othe	rwise r	oted.
CITY/TOWN NAME REGION CODE	I BUSINES		COUNTY	CITY/TOWN NAME REGION CODE	N BUSINES CODE	S TAX RATE	COUNTY	CITY/TOWN NAME	CODE	BUSINESS CODE	TAX RATE	COUNTY
CLARKDALE CD			YAV	CLIFTON CF			GRN	COLORADO CITY	CC			MOH
Advertising	<mark>018</mark>	3.50		Advertising	018	3.00		Advertising		018	3.00	
Amusements	<mark>012</mark>	<mark>3.50</mark>		Amusements	012	3.00		Amusements		012	7.00	
Contracting – Prime	<mark>015</mark>	<mark>4.50</mark>		Contracting – Prime	015	3.00		Contracting – Prime		015	2.00	
Contracting – Speculative Builders	<mark>016</mark>	<mark>4.50</mark>		Contracting – Speculative Builders	016	3.00		Contracting – Speculative Builders		016	2.00	
Contracting – Owner Builder	<mark>037</mark>	<mark>4.50</mark>		Contracting – Owner Builder	037	3.00		Contracting – Owner Builder		037	2.00	
Job Printing	<mark>010</mark>	3.50		Job Printing	010	3.00		Job Printing		010	2.00	
Manufactured Buildings	<mark>027</mark>	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	<mark>009</mark>	3.50		Publication	009	3.00		Publication		009	2.00	
Hotels	<mark>044</mark>	3.50		Hotels	044	3.00		Hotels		044	7.00	
Hotel/Motel (Additional Tax) <sup>B</sup>	144	2.00		Residential Rental, Leasing, & Licensing for Use	045	3.00		Hotel/Motel (Additional Tax) <sup>B</sup>		144	7.00	
Residential Rental, Leasing, & Licensing for Use	045	3.00		Commercial Rental, Leasing, & Licensing for Use	213	3.00		Residential Rental, Leasing, & Licensing for U	Jse	045	2.00	
Commercial Rental, Leasing, & Licensing for Us		3.00		Rental, Leasing, & Licensing for Use of TPP	214	3.00		Commercial Rental, Leasing, & Licensing for	Use	213	2.00	
Rental, Leasing, & Licensing for Use of TPP	<b>214</b>	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	<mark>017</mark>	3.50		Retail Sales (Single Item Portion over \$9,999)	377	2.00		Restaurant and Bars		011	7.00	
Retail Sales Food for Home Consumption	062	3.00		Retail Sales Food for Home Consumption	062	3.00		Retail Sales		017	3.00	
MRRA Amount D	<mark>315</mark>	3.50		MRRA Amount D	315	3.00		MRRA Amount D		315	3.00	
Communications	<mark>005</mark>	3.50		Communications	005	3.00		Communications		005	7.00	
Transporting	<mark>006</mark>	3.50		Transporting	006	3.00		Transporting		006	2.00	
Utilities	<mark>004</mark>	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 CODE	BUSINESS CODE	TAX RATE	COUNTY
COOLIDGE	CL			PNL
Advertising		018	3.00	
Amusements		012	3.00	
Contracting – Prime		015	4.00	
Contracting – Speculative Builders		016	4.00	
Contracting – Owner Builder		037	4.00	
Feed at Wholesale		116	3.00	
Job Printing		010	3.00	
Manufactured Buildings		027	3.00	
Timbering and Other Extraction		020	3.00	
Severance – Metal Mining		019	0.10	
Publication		009	3.00	
Hotels		044	3.00	
Hotel/Motel (Additional Tax) <sup>B</sup>		144	3.00	
Residential Rental, Leasing, & Licensin		045	3.00	
Commercial Rental, Leasing, & Licensin	ng for Use	213	3.00	
Rental Occupancy		040	3.00	
Rental, Leasing, & Licensing for Use of	TPP	214	3.00	
Restaurant and Bars		011	3.00	
Retail Sales		017	3.00	
Retail Sales (Single item over \$10,000)		917	1.50	
Retail Sales Food for Home Consumpti	on	062	3.00	
MRRA Amount 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 CODE	BUSINESS CODE	TAX RATE	COUNTY	CITY/TOWN NAME	REGION CODE	BUSINESS CODE	TAX RATE	COUNTY
COTTONWOOD	CW			YAV	DEWEY-HUMBOLDT	DH			YAV
Advertising		018	3.50		Advertising		018	2.00	
Amusements		012	3.50		Amusements		012	2.00	
Contracting – Prime		015	4.50		Contracting – Prime		015	2.00	
Contracting – Speculative Builders		016	4.50		Contracting – Speculative Builders		016	2.00	
Contracting – Owner Builder		037	4.50		Contracting – Owner Builder		037	2.00	
Job Printing		010	3.50		Job Printing		010	2.00	
Manufactured Buildings		027	3.50		Manufactured Buildings		027	2.00	
Timbering and Other Extraction		020	3.50		Timbering and Other Extraction		020	2.00	
Severance – Metal Mining		019	0.10		Severance – Metal Mining		019	0.10	
Publication		009	3.50		Publication		009	2.00	
Hotels		044	3.50		Hotels		044	2.00	
Hotel/Motel (Additional Tax) <sup>B</sup>		144	3.50		Hotel/Motel (Additional Tax) <sup>B</sup>		144	2.00	
Residential Rental, Leasing, & Licensing	for Use	045	3.00		Residential Rental, Leasing, & Licensing for	Use	045	2.00	
Commercial Rental, Leasing, & Licensing	for Use	213	3.50		Commercial Rental, Leasing, & Licensing fo	r Use	213	2.00	
Rental Occupancy		040	3.50		Rental, Leasing, & Licensing for Use of TPP	•	214	2.00	
Rental, Leasing, & Licensing for Use of T	PP	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.

Arizona State, County and City Tax Rate Look-Up Tool

MUNICIPALITIES TRANSACTION PRIVILEGE AND OTHER TAX RATE TABLES Effective November 1, 2019

ax rates are expressed as percentage	s (%) unless	otherw	rise no
CITY/TOWN NAME	CODE C	SINESS CODE	TAX RATE
EAGAR	EG		
Amusements			3.00
Contracting – Prime			3.00
Contracting – Speculative Builders			3.00
Contracting – Owner Builder			3.00
Job Printing			3.00
Manufactured Buildings			3.00
Timbering and Other Extraction			3.00
Severance – Metal Mining			0.10
Publication			3.00
Hotels			3.00
Hotel/Motel (Additional Tax) <sup>B</sup>			3.00
Residential Rental, Leasing, & Licensing		045	3.00
Commercial Rental, Leasing, & Licensing	for Use 2	213	3.00
Rental Occupancy		040	3.00
Rental, Leasing, & Licensing for Use of T	P 2	214	3.00
Restaurant and Bars	C	011	3.00
Retail Sales	C	017	3.00
Retail Sales (Single Item over \$1,000)		157	2.00
Retail Sales Food for Home Consumption			3.00
MRRA Amount D			3.00
Communications			3.00
Transporting			3.00
Utilities			3.00
Use Tax Purchases			3.00
Use Tax Purchases (Single item over \$1,			2.00
Use Tax From Inventory	·	030	3.00
	EGION BUSINE CODE CODE		
	FS		С
Advertising	018		
Amusements	012	2.2	81
Contracting – Prime	015	2.2	81
Contracting – Speculative Builders	016	3 2.2	81
Contracting – Owner Builder	037	2.2	81
Feed at Wholesale	116	2.2	81
Job Printing	010	2.2	81
Manufactured Buildings	027	2.2	81
Timbering and Other Extraction	020		
Severance – Metal Mining	019		
Publication	009		
Hotels	044		
Commercial Rental, Leasing, & Licensing for			
Rental, Leasing, & Licensing for Use of TPF			
Restaurant and Bars			
	011		
Retail Sales	017		
MRRA Amount D	315		
Communications	005		
Transporting	006		
Utilities	004		
Public Utility Right of Way	133		
Use Tax Purchases	029	2.2	81
Use Tax From Inventory	030	2.2	81
	you must repo	ort Busine	ess
code 214 and 114 for this City.			
E) V		When reporting for Short Term Motor Vehicle you must repo	ew each City/Town for tax on Food for Home Consumption. Vhen reporting for Short Term Motor Vehicle you must report Busing 214 and 114 for this City.

ABLE 2	MU	JNICIPAL	LITIES	<b>;</b>					All	tax rates are expressed as percentages (%)	) unless o	therwi	se noted
CITY/TOWN NAME	REGION CODE	BUSINESS	TAX RATE	COUNTY	CITY/TOWN NAME REGIO		BUSINESS	TAX RATE	COUNTY	CITY/TOWN NAME REGION CODE	BUSINESS	TAX RATE	COUNTY
FLORENCE	FL			PNL	FOUNTAIN HILLS FH				MAR	FREDONIA FD			COC
Advertising		018	2.00		Advertising		018	2.90		Advertising	018	4.00	
Amusements		012	2.00		Amusements		<mark>012</mark>	<mark>2.90</mark>		Amusements	012	4.00	
Contracting – Prime		015	4.00		Contracting – Prime		015	2.90		Contracting – Prime	015	4.00	
Contracting – Speculative Builders		016	4.00		Contracting – Speculative Builders		016	2.90		Contracting – Speculative Builders	016	4.00	
Contracting – Owner Builder		037	4.00		Contracting – Owner Builder		<mark>037</mark>	2.90		Contracting – Owner Builder	037	4.00	
Job Printing		010	2.00		Job Printing		010	2.90		Job Printing	010	4.00	
Manufactured Buildings		027	2.00		Manufactured Buildings		027	2.90		Manufactured Buildings	027	4.00	
Timbering and Other Extraction		020	2.00		Timbering and Other Extraction		020	2.90		Timbering and Other Extraction	020	4.00	
Severance – Metal Mining		019	0.10		Severance – Metal Mining		019	0.10		Severance – Metal Mining	019	0.10	
Publication		009	2.00		Publication		009	2.90		Publication	009	4.00	
Hotels		044	2.00		Hotels		044	2.90		Hotels	044	4.00	
		144	2.00				144	4.00		Residential Rental, Leasing, & Licensing for Use		4.00	
Hotel/Motel (Additional Tax) <sup>B</sup>	loo				Hotel/Motel (Additional Tax) <sup>B</sup>	_					045		
Residential Rental, Leasing, & Licensing for L		045	2.00		Residential Rental, Leasing, & Licensing for Use		045	1.60		Commercial Rental, Leasing, & Licensing for Use	213	4.00	
Commercial Rental, Leasing, & Licensing for	use	213	2.00		Commercial Rental, Leasing, & Licensing for Us	se	213	1.60		Rental, Leasing, & Licensing for Use of TPP	214	4.00	
Rental, Leasing, & Licensing for Use of TPP		214	2.00		Commercial Lease (Additional Tax) C		<mark>313</mark>	1.30		Restaurant and Bars	011	4.00	
Restaurant and Bars		011	2.00		Rental, Leasing, & Licensing for Use of TPP		<mark>214</mark>	<mark>2.90</mark>		Retail Sales	017	4.00	
Retail Sales		017	2.00		Restaurant and Bars		<mark>011</mark>	<mark>2.90</mark>		Retail Sales Food for Home Consumption	062	4.00	
Retail Sales Food for Home Consumption		062	2.00		Retail Sales		<mark>017</mark>	<mark>2.90</mark>		MRRA Amount D	315	4.00	
MRRA Amount D		315	2.00		Retail Sales Food for Home Consumption		<mark>062</mark>	<mark>2.90</mark>		Communications	005	4.00	
Communications		005	2.00		MRRA Amount D		<mark>315</mark>	<mark>2.90</mark>		Transporting	006	4.00	
Transporting		006	2.00		Communications		<mark>005</mark>	<mark>2.90</mark>		Utilities	004	4.00	
Utilities		004	2.00		Transporting		<mark>006</mark>	<mark>2.90</mark>		Use Tax Purchases	029	4.00	
Use Tax Purchases		029	2.00		Utilities		<mark>004</mark>	<mark>2.90</mark>		Use Tax From Inventory	030	4.00	
Use Tax From Inventory		030	2.00		Use Tax Purchases		<mark>029</mark>	<mark>2.90</mark>		,			
CITY/TOWN NAME	REGION	BUSINESS	TAX RATE	COUNTY	Use Tax From Inventory  CITY/TOWN NAME  REGION	I BU	030 ISINESS	2.90 TAX	COUNTY	REGION REGION	BUSINESS	TAX	
	CODE	CODE			CODE	(	CODE	RATE		CITY/TOWN NAME CODE	CODE	RATE	COUNT
GILA BEND	GI			MAR	GILBERT GB				MAR	GLENDALE GE			MAR
Amusements		012	3.50		Advertising			1.50		Advertising	018	2.90	
Contracting – Prime		015	3.50		Amusements			1.50		Amusements	012	2.90	
Contracting – Speculative Builders		016	3.50		Contracting – Prime			1.50		Contracting – Prime	015	2.90	
Contracting – Owner Builder		037	3.50		Contracting – Speculative Builders		016	1.50		Contracting – Speculative Builders	016	2.90	
Feed at Wholesale		116	3.50		Contracting – Owner Builder		037	1.50		Contracting – Owner Builder	037	2.90	
Job Printing		010	3.50		Job Printing		010	1.50		Job Printing	010	2.90	
Manufactured Buildings		027	3.50		Manufactured Buildings		027	1.50		Jet Fuel Sales (cents per gallon)	049	\$.028	1
Jet Fuel Sales (cents per gallon)		049	\$.03		Publication		009	1.50		Manufactured Buildings	027	2.90	
Timbering and Other Extraction		020	3.50		Hotels		044	1.50		Timbering and Other Extraction	020	2.90	
Severance – Metal Mining		019	0.10		Hotel/Motel (Additional Tax) <sup>B</sup>			2.80		Severance – Metal Mining	019	0.10	
Publication		009	3.50		Residential Rental, Leasing, & Licensing for Use			1.50		Publication	009	2.90	
Hotels		044	3.50		Commercial Rental, Leasing, & Licensing for Use			1.50		Hotels	009	2.90	
Hotel/Motel (Additional Tax) <sup>B</sup>		144	2.00		Rental, Leasing, & Licensing for Use of TPP			1.50		_			
Residential Rental, Leasing, & Licensing for L	Ico	045	3.00		Restaurant and Bars			1.50		Hotel/Motel (Additional Tax) <sup>B</sup>	144	5.00	
Commercial Rental, Leasing, & Licensing for		213			Retail Sales			1.50		Residential Rental, Leasing, & Licensing for Use	045	2.20	
	USE		3.00		Retail Sales Retail Sales Food for Home Consumption					Commercial Rental, Leasing, & Licensing for Use	213	2.90	
Rental, Leasing, & Licensing for Use of TPP		214	3.50					1.50		Rental, Leasing, & Licensing for Use of TPP	214	2.90	
Restaurant and Bars		011	3.50		MRRA Amount D			1.50		Restaurant and Bars	011	3.90	
Retail Sales		017	3.50		Communications		005	1.50		Datail Calca	017	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.

005

006

004

1.50

1.50

1.50

Retail Sales

MRRA Amount D

Communications

Transporting

Utilities

Retail Sales (Single Item Over \$5,000)

Jet Fuel Use Tax (cents per Gallon)

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

Use Tax From Inventory

Retail Sales Food for Home Consumption

017

717

062

315

005

006

004

051

029

729

030

2.90

2.20

2.50

2.90

6.10

2.90

2.90

\$.028

2.90

2.20

2.90

Retail Sales

MRRA Amount D

Communications

Use Tax Purchases

Use Tax From Inventory

Transporting

Utilities

Retail Sales Food for Home Consumption

Jet Fuel Use Tax (cents per Gallon)

017

062

315

005

006

004

051

029

030

3.50

3.50

3.50

3.50

3.50

3.50

\$.03

1.50

1.50

Communications

Transporting

Utilities

# TRANSACTION PRIVILEGE AND OTHER TAX RATE TABLES

TABLE 2	MUNICI	PALIT	IES				All	tax rates are expressed as percentages (%)	unless oth	erwise	noted.
CITY/TOWN NAME REGION CODE	BUSINESS CODE	TAX RATE	COUNTY	CITY/TOWN NAME REGION CODE	BUSINESS	TAX RATE	COUNTY	CITY/TOWN NAME REGION CODE	BUSINESS CODE	TAX RATE	COUNTY
GLOBE GL			GLA	GOODYEAR GY			MAR	GUADALUPE GU			MAR
Advertising	018	2.30		Advertising	018	2.50		Advertising	018	4.00	
Amusements	012	2.30		Amusements	012	2.50		Amusements	012	5.00	
Contracting – Prime	015	2.30		Contracting – Prime	015	3.50		Contracting – Prime	015	4.00	
Contracting – Speculative Builders	016	2.30		Contracting – Speculative Builders	016	3.50		Contracting – Speculative Builders	016	4.00	
Contracting – Owner Builder	037	2.30		Contracting – Owner Builder	037	3.50		Contracting – Owner Builder	037	4.00	
Job Printing	010	2.30		Job Printing	010	2.50		Job Printing	010	4.00	
Manufactured Buildings	027	2.30		Jet Fuel Sales (cents per gallon)	049	\$.03		Manufactured Buildings	027	4.00	
Timbering and Other Extraction	020	2.30		Manufactured Buildings	027	2.50		Timbering and Other Extraction	020	4.00	
Severance – Metal Mining	019	0.10		Timbering and Other Extraction	020	2.50		Severance – Metal Mining	019	0.10	
Publication	009	2.30		Severance – Metal Mining	019	0.10		Publication	009	4.00	
Hotels	044	2.30		Publication	009	2.50		Hotels	044	4.00	
Hotel/Motel (Additional Tax) <sup>B</sup>	144	3.00		Hotels	044	2.50		Hotel/Motel (Additional Tax) <sup>B</sup>	144	6.00	
Commercial Rental, Leasing, & Licensing for Us	e 213	2.00		Hotel/Motel (Additional Tax) <sup>B</sup>	144	2.50		Residential Rental, Leasing, & Licensing for Use	045	3.00	
Rental, Leasing, & Licensing for Use of TPP	214	2.30		Residential Rental, Leasing, & Licensing for Use	045	2.50		Commercial Rental, Leasing, & Licensing for Use	213	3.00	
Restaurant and Bars	011	2.30		Commercial Rental, Leasing, & Licensing for Use	213	2.50		Rental, Leasing, & Licensing for Use of TPP	214	4.00	
Retail Sales	017	2.30		Rental, Leasing, & Licensing for Use of TPP	214	2.50		Restaurant and Bars	011	5.00	
Retail Sales Food for Home Consumption	062	2.30		Restaurant and Bars	011	4.00		Retail Sales	017	4.00	
MRRA Amount D	315	2.30		Retail Sales	017	2.50		Retail Sales Food for Home Consumption	062	4.00	
Communications	005	2.30		Retail Sales (Single item over \$5,000)	717	1.20		MRRA Amount D	315	4.00	
Transporting	006	2.30		Retail Sales Food for Home Consumption	062	2.00		Communications	005	4.00	
Utilities	004	2.30		MRRA Amount D	315	2.50		Transporting	006	4.00	
Use Tax Purchases	029	2.30		Communications	005	2.50		Utilities	004	4.00	
Use Tax from Inventory	030	2.30		Transporting	006	2.50		Use Tax Purchases	029	4.00	
				Utilities	004	2.50		Use Tax From Inventory	030	4.00	
				Jet Fuel Use Tax (cents per gallon)	051	\$.03					
				Use Tax Purchases	029	2.50		NOTE: Hotel/Motel (Additional Tax) is not a new tax.		ted by th	e City. As
				Use Tax Purchases (Single item over \$5,000)	729	1.20		of 4/1/2015 it is collected by the Department of Reve	nue.		
				Use Tax From Inventory	030	2.50					

CITY/TOWN NAME REGIC CODE		BUSINESS	TAX RATE	COUNTY	CITY/TOWN NAME	REGION CODE	BUSINESS	TAX RATE	COUNTY		EGION CODE	BUSINESS CODE	TAX RATE	COUNTY
HAYDEN HY	•			GLA	HOLBROOK	HB			NAV		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) <sup>B</sup>		144	2.00		Publication		009	1.90	
Hotels		044	3.00		Residential Rental, Leasing, & Licensing for		045	3.00		Hotels		044	1.90	
Hotel/Motel (Additional Tax) <sup>B</sup>		144	2.00		Commercial Rental, Leasing, & Licensing f	for Use	213	3.00		Residential Rental, Leasing, & Licensing for Us		045	1.00	
Residential Rental, Leasing, & Licensing for Us	se	045	3.00		Rental, Leasing, & Licensing for Use of TP	P	214	3.00		Commercial Rental, Leasing, & Licensing for L	Jse	213	1.00	
Commercial Rental, Leasing, & Licensing for U	se	213	3.00		Restaurant and Bars		011	3.00		Rental Occupancy		040	1.90	
Rental Occupancy		040	3.00		Retail Sales		017	3.00		Rental, Leasing, & Licensing for Use of TPP		214	1.90	
Rental, Leasing, & Licensing for Use of TPP		214	3.00		Retail Sales Food for Home Consumption		062	3.00		Restaurant and Bars		011	1.90	
Restaurant and Bars		011	3.00		MRRA Amount D		315	3.00		Retail Sales		017	1.90	
Retail Sales		017	3.00		Communications		005	3.00		Retail Sales Food for Home Consumption		062	1.90	
Retail Sales Food for Home Consumption		062	3.00		Transporting		006	3.00		MRRA Amount D		315	1.90	
MRRA Amount D		315	3.00		Utilities		004	3.00		Communications		005	1.90	
Communications		005	3.00		Use Tax Purchases		029	3.00		Transporting		006	1.90	
Transporting		006	3.00		Use Tax From Inventory		030	3.00		Utilities		004	1.90	
Utilities		004	3.00							Use Tax Purchases		029	1.90	
Use Tax Purchases		029	3.00							Use Tax From Inventory		030	1.90	
Use Tax From Inventory		030	3.00											

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

TRANSACTION PRIVILEGE AND OTHER TAX RATE TABLES

TABLE 2 MUNICIPALITIES											,	
	MUNICI	PALIT	IES					All	l tax rates are expressed as percentages (%) ເ	ınless oth	erwise	e noted.
ODE	BUSINESS CODE	TAX RATE	COUNTY	CITY/TOWN NAME CODE			TAX RATE	COUNTY	CITY/TOWN NAME REGION CODE	BUSINESS CODE	TAX RATE	COUNTY
JO			YAV	KEARNY KN				PNL	KINGMAN KM			MOH
	018	3.50		Advertising			3.00		Advertising	018	2.50	
	012			Amusements	0.	12			Amusements	012	2.50	
	015	3.00		Contracting – Prime	0.	15	4.00		Contracting – Prime	015	2.50	
	016	3.00		Contracting – Speculative Builders	0.	16	4.00		Contracting – Speculative Builders	016	2.50	
	037	3.00		Contracting – Owner Builder	03	37	4.00		Contracting – Owner Builder	037	2.50	
	010	3.50		Job Printing	0.	10	3.00		Job Printing	010	2.50	
	027	3.50		Manufactured Buildings	02	27	3.00		Manufactured Buildings	027	2.50	
	020	3.50		Timbering and Other Extraction	02	20	3.00		Timbering and Other Extraction	020	2.50	
	019	0.10		Publication	00	9	3.00		Severance – Metal Mining	019	0.10	
	009	3.50		Hotels	04	14	3.00		Publication	009	2.50	
	044	3.50		Hotel/Motel (Additional Tax) <sup>B</sup>	14	14	3.00		Hotels	044	2.50	
	144	3.00		Residential Rental, Leasing, & Licensing for Use	04	15	2.50		Hotel/Motel (Additional Tax) <sup>B</sup>	144	4.00	
· Use	045	3.50		Commercial Rental, Leasing, & Licensing for Use	2	13	2.50		Residential Rental, Leasing, & Licensing for Use	045	2.00	
or Use	213	3.50		Rental, Leasing, & Licensing for Use of TPP	2	14	3.00		Commercial Rental, Leasing, & Licensing for Use	213	2.00	
•	214	3.50		Restaurant and Bars	0.	11	3.00		Rental, Leasing, & Licensing for Use of TPP	214	2.50	
	011	4.50		Retail Sales	0.	17	3.00		Restaurant and Bars	011	2.50	
	017	3.50		Retail Sales Food for Home Consumption	06	32	3.00		Restaurant and Bars (Additional Tax) A	111	1.00	
	315	3.50		MRRA Amount D	3	15	3.00		Retail Sales	017	2.50	
	005	3.50		Communications	00	)5	3.00		MRRA Amount D	315	2.50	
	006	3.50		Transporting	00	06	3.00		Communications	005	2.50	
	004	3.50		Utilities			3.00		Transporting	006	2.50	
									Utilities	004	2.50	
									Use Tax Purchases	029	2.50	
									Use Tax From Inventory	030		
	GION ODE JO	GION BUSINESS CODE JO 018 012 015 016 037 010 027 020 019 009 044 144 045 or Use 213 214 011 017 315 005 006	MUNICIPALIT GION BUSINESS TAX CODE 018 3.50 012 3.50 015 3.00 016 3.00 016 3.00 027 3.50 020 3.50 020 3.50 020 3.50 021 4.50 020 3.50 021 4.50 021 3.50 022 3.50 023 3.50 024 3.50 025 214 3.50 027 3.50 028 213 3.50 029 3.50 011 4.50 011 4.50 017 3.50 018 3.50 019 3.50 019 3.50 019 3.50 019 3.50 019 3.50 019 3.50 019 3.50 019 3.50 019 3.50 019 3.50 019 3.50	MUNICIPALITIES  GION CODE CODE CODE CODE CODE CODE CODE CODE	MUNICIPALITIES	MUNICIPALITIES	MUNICIPALITIES	MUNICIPALITIES   Susiness   TAX   COUNTY   CITY/TOWN NAME   REGION   CODE   CODE   TAX   CODE	MUNICIPALITIES	MUNICIPALITIES	MUNICIPALITIES	MUNICIPALITIES   All tax rates are expressed as percentages (%) unless otherwise (GION BUSNESS TAX COURT (CODE CODE RATE COURT) (CODE COURT) (CODE CODE RATE COURT) (CODE COURT) (C

CITY/TOWN NAME	REGION CODE	BUSINESS CODE	TAX RATE	COUNTY	CITY/TOWN NAME	REGION CODE	BUSINESS CODE	TAX RATE	COUNTY	CITY/TOWN NAME REGI		S TAX RATE	COUNTY
LAKE HAVASU CITY	LH			MOH	LITCHFIELD PARK	LP			MAR	MAMMOTH MI	l		PNL
Amusements		012	2.00		Advertising		018	2.80		Advertising	018	4.00	
Contracting – Prime		015	2.00		Amusements		012	2.80		Amusements	012	4.00	
Contracting – Speculative Builders		016	2.00		Contracting – Prime		015	4.80		Contracting – Prime	015	4.00	
Contracting – Owner Builder		037	2.00		Contracting – Speculative Builders		016	4.80		Contracting – Speculative Builders	016	4.00	
Job Printing		010	2.00		Contracting – Owner Builder		037	4.80		Contracting – Owner Builder	037	4.00	
Jet Fuel Sales (cents per gallon)		049	\$.03		Job Printing		010	2.80		Job Printing	010	4.00	
Manufactured Buildings		027	2.00		Manufactured Buildings		027	2.80		Manufactured Buildings	027	4.00	
Timbering and Other Extraction		020	2.00		Timbering and Other Extraction		020	2.80		Timbering and Other Extraction	020	4.00	
Severance – Metal Mining		019	0.10		Severance – Metal Mining		019	0.10		Severance – Metal Mining	019	0.10	
Publication		009	2.00		Publication		009	2.80		Publication	009	4.00	
Hotels		044	2.00		Hotels		044	2.80		Hotels	044	4.00	
Hotel/Motel (Additional Tax) <sup>B</sup>		144	3.00		Hotel/Motel (Additional Tax) <sup>B</sup>		144	1.00		Hotel/Motel (Additional Tax) <sup>B</sup>	144	4.00	
Rental, Leasing, & Licensing for Use of T	PP	214	2.00		Residential Rental, Leasing, & Licensing	for Use	045	2.80		Residential Rental, Leasing, & Licensing for Use		2.00	
Rental Occupancy		040	2.00		Commercial Rental, Leasing, & Licensing	g for Use	213	2.80		Commercial Rental, Leasing, & Licensing for Use		4.00	
Restaurant and Bars		011	2.00		Rental, Leasing, & Licensing for Use of 1	ΓPP	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 Consumptio	n	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 8	

Arizona State, County and City Tax Rate Look-Up Tool			TRANSACTION PRIVILEGE AND OTHER TAX RATE TABLES					E TABLES Effectiv	BLES Effective November 1, 2019				
TABLE 2	N	/UNICIF	PALITI	ES					AII	tax rates are expressed as percentages (9	6) unless o	therwi	se noted.
CITY/TOWN NAME	REGION CODE	BUSINESS	TAX RATE	COUNTY		REGION CODE	BUSINESS	TAX RATE	COUNTY	CITY/TOWN NAME REGION CODE	BUSINESS	TAX RATE	COUNTY
MARANA	MA			MA/PNL	MARICOPA	MP			PNL	MESA ME			MAR
Amusements		012	2.00		Advertising		018	2.00		Advertising	018	2.00	
Contracting – Prime		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 Job Printing		037 010	4.00 2.00		Contracting – Speculative Builders Contracting – Owner Builder		016 037	3.50 3.50		Contracting – Speculative Builders Contracting – Owner Builder	016 037	2.00	
Manufactured Buildings		010	2.00		Job Printing		010	2.00		Job Printing	010	2.00	
Timbering and Other Extraction		020	2.00		Manufactured Buildings		010	2.00		Jet Fuel Sales (cents per gallon)	049	\$.03	
Severance – Metal Mining		019	0.10		Timbering and Other Extraction		020	2.00		Manufactured Buildings	027	2.00	
Publication		009	2.00		Severance – Metal Mining		019	0.10		Timbering and Other Extraction	020	2.00	
Hotels		044	2.00		Publication		009	2.00		Severance – Metal Mining	019	0.10	
Hotel/Motel (Additional Tax) <sup>B</sup>		144	6.00		Hotels		044	2.00		Publication	009	2.00	
Commercial Rental, Leasing, & Licensi	ing for Use	213	2.00		Hotel/Motel (Additional Tax) <sup>B</sup>		144	2.00		Hotels	044	2.00	
Rental Occupancy		040	2.00		Residential Rental, Leasing, & Licensing for		045	2.00		Hotel/Motel (Additional Tax) <sup>B</sup>	144	5.00	
Rental, Leasing, & Licensing for Use of	f TPP	214	2.00		Commercial Rental, Leasing, & Licensing fo		213	2.00		Residential Rental, Leasing, & Licensing for Use	045	2.00	
Restaurant and Bars		011	2.00		Rental, Leasing, & Licensing for Use of TPP	•	214	2.00		Commercial Rental, Leasing, & Licensing for Use		2.00	
Retail Sales		017	2.00		Restaurant and Bars		011	2.00		Rental, Leasing, & Licensing for Use of TPP	214	2.00	
MRRA Amount D		315	2.00		Retail Sales		017	2.00		Restaurant and Bars Retail Sales	011	2.00	
Communications Transporting		005 006	4.00 2.00		Retail Sales Food for Home Consumption MRRA Amount D		062 315	2.00 2.00		MRRA Amount D	017 315	2.00 2.00	
Utilities		004	4.00		Communications		005	2.00		Communications	005	2.00	
Use Tax Purchases		029	2.00		Transporting		005	2.00		Transporting	005	2.00	
Use Tax From Inventory		030	2.00		Utilities		004	2.00		Utilities	004	2.00	
,		000			Use Tax Purchases		029	2.00		Wastewater Utility Services	485	2.00	
					Use Tax From Inventory		030	2.00		Jet Fuel Use Tax (cents per gallon)	051	\$.03	
										Use Tax Purchases	029	2.00	
										Use Tax From Inventory	030	2.00	
CITY/TOWN NAME	REGION	BUSINESS	S TAX	. COUNTY	CITY/TOWN NAME REC	GION	BUSINESS	TAX	COUNTY	CITY/TOWN NAME REGION	BUSINESS	TAX	COUNTY
	CODE	CODE	RATE			ODE	CODE	RATE		CODE	CODE	RATE	
MIAMI	MM	040	0.50	GLA		10	040	0.00	STC	ORO VALLEY OR	040	0.50	PMA
Advertising Amusements		018 012	2.50 2.50		Advertising Amusements		018 012	2.00 2.00		Advertising Amusements	018 012	2.50 2.50	
Contracting – Prime		012	2.50		Contracting – Prime		012	2.00		Contracting – Prime	012	4.00	
Contracting – Time  Contracting – Speculative Builders		013	2.50		Contracting – Time  Contracting – Speculative Builders		016	2.00		Contracting – Finne Contracting – Speculative Builders	015	4.00	
Contracting – Owner Builder		037	2.50		Contracting – Owner Builder		037	2.00		Contracting – Owner Builder	037	4.00	
Job Printing		010	2.50		Job Printing		010	2.00		Job Printing	010	2.50	
Manufactured Buildings		027	2.50		Manufactured Buildings		027	2.00		Manufactured Buildings	027	2.50	
Timbering and Other Extraction		020	2.50	)	Timbering and Other Extraction		020	2.00		Timbering and Other Extraction	020	2.50	
Severance – Metal Mining		019	0.10	)	Severance – Metal Mining		019	0.10		Severance – Metal Mining	019	0.10	
Publication		009	2.50		Publication		009	2.00		Publication	009	2.50	
Hotels		044	2.50		Hotels		044	2.00		Hotels	044	2.50	
Residential Rental, Leasing, & Licensin	•	045	2.50		Hotel/Motel (Additional Tax) <sup>B</sup>		144	4.00		Hotel/Motel (Additional Tax) B	144	6.00	
Commercial Rental, Leasing, & Licensi		213	2.50		Residential Rental, Leasing, & Licensing for		045	2.00		Rental Occupancy	040	2.00	
Rental, Leasing, & Licensing for Use or	I IPP	214	2.50		Commercial Rental, Leasing, & Licensing fo		213	2.00		Rental, Leasing, & Licensing for Use of TPP	214	2.50	
Restaurant and Bars Retail Sales		011 017	2.50 2.50		Rental, Leasing, & Licensing for Use of TPP Restaurant and Bars	,	214 011	2.00 2.00		Restaurant and Bars Retail Sales	011 017	2.50 2.50	
Retail Sales Food for Home Consumpt	tion	062	2.50		Retail Sales		017	2.00		MRRA Amount D	315	2.50	
MRRA Amount D	uon	315	2.50		Retail Sales for Food for Home Consumption	n	062	2.00		Transporting	006	2.50	
Communications		005	2.50		MRRA Amount D	,,,,	315	2.00		Utilities	004	4.00	
Transporting		006	2.50		Communications		005	2.00			304	1.00	
			00		Transporting		006	2.00					
					Utilities		004	2.00					
					Public Utility Right of Way		133	2.00					
					Wastewater Utility Services		485	2.00					

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

	ax Kate	Look-Up	<u>1001</u>		TRANSACTION PRIVILE	EGE A	אט טווי	IEK I	IAX KA	E LABLES Effecti	ve Novembe	er 1, 201	19
ABLE 2	MUN	IICIPAL	ITIES	3					AII	tax rates are expressed as percentages	(%) unless o	otherwi	se noted.
CITY/TOWN NAME	EGION E	BUSINESS	TAX RATE	COUNTY	CITY/TOWN NAME	REGION CODE	BUSINESS	TAX RATE	COUNTY	CITY/TOWN NAME REGIO		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) <sup>B</sup>		144	3.40		Hotel/Motel (Additional Tax) B	144	4.00	
Residential Rental, Leasing, & Licensing for Us		045	3.00		Residential Rental, Leasing, & Licensing		045	1.65		Residential Rental, Leasing, & Licensing for Us		2.00	
Commercial Rental, Leasing, & Licensing for L	Use	213	3.00		Commercial Rental, Leasing, & Licensing	for Use	213	1.65		Commercial Rental, Leasing, & Licensing for U		2.00	
Rental, Leasing, & Licensing for Use of TPP		214	3.00		Commercial Lease (Additional Tax) <sup>C</sup>		313	0.85		Rental, Leasing, & Licensing for Use of TPP	214	2.00	
Restaurant and Bars		011	4.00		Rental Occupancy		040	1.65		Restaurant and Bars	011	4.00	
Retail Sales		017	3.00		Rental, Leasing, & Licensing for Use of T	PP	214	2.50		Retail Sales	017	2.00	
Retail Sales (Single Item Portion over \$3,000)	)	387	2.00		Restaurant and Bars		011	2.50		Retail Sales (Single Item Portion over \$2,500)	467	1.00	
Retail Sales Food for Home Consumption		062	3.00		Retail Sales		017	2.50		MRRA Amount D	315	2.00	
MRRA Amount D		315	3.00		Retail Sales Food for Home Consumption	า	062	2.50		Communications	005	2.00	
Communications		005	3.00		MRRA Amount D		315	2.50		Transporting	006	2.00	
Transporting		006	3.00		Communications		005	2.50		Utilities	004	3.00	
Utilities		004	3.00		Transporting		006	2.50					
Use Tax Purchases		029	3.00		Utilities		004	2.50					
Use Tax Purch (Single Item Portion over \$3,00	00)	389	2.00		Use Tax Purchases		029 030	2.50 2.50					
	EGION E CODE	BUSINESS CODE	TAX RATE	COUNTY	CITY/TOWN NAME	REGION CODE	BUSINESS CODE	TAX RATE	COUNTY	CITY/TOWN NAME REGIO		TAX RATE	COUNTY
	PA			STC	PAYSON	PS			GLA	PEORIA PE			MAR/Y
Advertising		018	3.00		Advertising		018	2.88		Advertising	018	1.80	
Amusements		012	3.00		Amusements		012	2.88		Amusements	012	2.80	
Contracting – Prime		015	3.00		Contracting – Prime		015	2.88		Contracting – Prime	015	1.80	
Contracting – Speculative Builders		016	3.00		Contracting – Speculative Builders		016	2.88		Contracting – Speculative Builders	016	1.80	
Contracting – Owner Builder		037	3.00		Contracting – Owner Builder		037	2.88		Contracting – Owner Builder	037	1.80	
Feed at Wholesale		116	3.00		Job Printing		010	2.88		Job Printing	010	1.80	
Job Printing		010	3.00		Manufactured Buildings		027	2.88		Manufactured Buildings	027	1.80	
Manufactured Buildings		027	3.00		Timbering and Other Extraction		020	2.88		Timbering and Other Extraction	020	1.80	
Timbering and Other Extraction		020	3.00		Severance – Metal Mining		019	0.10		Severance – Metal Mining	019	0.10	
Severance – Metal Mining		019	0.10		Publication		009	2.88		Publication	009	1.80	
Publication		009	3.00		Hotels		044	2.88		Hotels	044	1.80	
Hotels		044	3.00		Hotel/Motel (Additional Tax) B		144	5.00		Hotel/Motel (Additional Tax) <sup>B</sup>	144	3.80	
Hotel/Motel (Additional Tax) B	loo	144	3.00		Commercial Rental, Leasing, & Licensing	ior use	213	2.88		Residential Rental, Leasing, & Licensing for Us		1.80	
Residential Rental, Leasing, & Licensing for Us		045	3.00		Rental Occupancy	DD.	040	2.00		Commercial Rental, Leasing, & Licensing for U		1.80	
Commercial Rental, Leasing, & Licensing for L	use	213	3.00		Rental, Leasing, & Licensing for Use of T	rr	214	2.88		Rental Occupancy	040	1.80	
Rental Occupancy		040	3.00		Restaurant and Bars		011	2.88		Rental, Leasing, & Licensing for Use of TPP	214	1.80	
Rental, Leasing, & Licensing for Use of TPP Restaurant and Bars		214	3.00		Retail Sales Food for Home Consumption	1	017	2.88 2.88		Restaurant and Bars	011	2.80	
Restaurant and Bars Retail Sales		011			Retail Sales Food for Home Consumption	1	062			Retail Sales	017	1.80	
		017	3.00 2.50		MRRA Amount D		315 005	2.88 2.88		Retail Sales Food for Home Consumption	062	1.60	
Retail Sales Food for Home Consumption		062			Communications					MRRA Amount D	315	1.80	
MRRA Amount D		315 005	3.00		Transporting Utilities		006 004	2.88 2.88		Communications	005	1.80	
Communications					Ounties		004	∠.88		Transporting	006	1.80	
Transporting Utilities		006 004	3.00							Utilities	004	3.30	
Oundes		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

TABLE 2	MUNICIPALITIES	All tax rates are expressed as percentages (%) unless otherwise noted.
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I ABLE 2		MONICI	PALIII	EO	
CITY/TOWN NAME	REGION CODE	BUSINESS CODE	TAX RATE	COUNTY	
PHOENIX	PX			MAR	
Advertising		018	0.50		
Amusements		012	2.30		
Contracting – Prime		015	2.30		
Contracting – Speculative Builders		016	2.30		
Contracting – Owner Builder		037	2.30		
Job Printing		010	2.30		
Jet Fuel Sales (cents per gallon)		049	\$.00732		
Manufactured Buildings		027	2.30		
Timbering and Other Extraction		020	2.30		
Severance – Metal Mining		019	0.10		
Publication		009	2.30		
Hotels		044	2.30		
Hotel/Motel (Additional Tax) B		144	3.00		
Residential Rental, Leasing, & Licensing	g for Use	045	2.30		
Commercial Rental, Leasing, & Licensin	ng for Use	213	2.30		
Commercial Lease (Additional Tax) <sup>c</sup>		313	0.10		
Rental Occupancy		040	2.30		
Rental, Leasing, & Licensing for Use of	TPP	214	2.30		
Short-Term Motor Vehicle Rental (Addition	al Tax) <sup>E</sup>	114	2.00		
Restaurant and Bars		011	2.30		
Retail Sales		017	2.30		
Retail Sales (Single Item Portion over \$	10,303)	167	2.00		
MRRA Amount D		315	2.30		
Communications		005	4.70		
Transporting		006	2.30		
Utilities		004	2.70		
Wastewater Removal Services		485	2.70		
Jet Fuel Use Tax (cents per gallon)		051	\$.00732		
Use Tax Purchases		029	2.30		
Use Tax Purch (Single Item Portion ove	r \$10,303)	169	2.00		
Use Tax From Inventory		030	2.30		

			L						
CITY/TOWN NAME	REGION CODE	BUSINESS CODE	TAX RATE	COUNTY	CITY/TOWN NAME	REGION CODE	BUSINESS CODE	TAX RATE	COUNTY
PIMA	PM			GRA	PINETOP-LAKESIDE	PP			NAV
Advertising		018	2.00		Advertising		018	3.00	
Amusements		012	2.00		Amusements		012	3.00	
Contracting – Prime		015	3.00		Contracting – Prime		015	3.00	
Contracting – Speculative Builders		016	3.00		Contracting – Speculative Builders		016	3.00	
Contracting – Owner Builder		037	3.00		Contracting – Owner Builder		037	3.00	
Job Printing		010	2.00		Job Printing		010	3.00	
Manufactured Buildings		027	2.00		Manufactured Buildings		027	3.00	
Timbering and Other Extraction		020	2.00		Timbering and Other Extraction		020	3.00	
Severance – Metal Mining		019	0.10		Severance – Metal Mining		019	0.10	
Publication		009	2.00		Publication		009	3.00	
Hotels		044	2.00		Hotels		044	3.00	
Residential Rental, Leasing, & Licensin	g for Use	045	2.00		Hotel/Motel (Additional Tax) B		144	3.00	
Commercial Rental, Leasing, & Licensii	ng for Use	213	2.00		Residential Rental, Leasing, & Licensing	g for Use	045	3.00	
Rental, Leasing, & Licensing for Use of	TPP	214	2.00		Commercial Rental, Leasing, & Licensin	ng for Use	213	3.00	
Restaurant and Bars		011	2.00		Rental, Leasing, & Licensing for Use of	TPP	214	3.00	
Retail Sales		017	2.00		Restaurant and Bars		011	3.00	
Retail Sales Food for Home Consumpti	on	062	2.00		Restaurant and Bars (Additional Tax) A		111	2.00	
MRRA Amount D		315	2.00		Retail Sales		017	3.00	
Communications		005	2.00		Retail Sales (Single Item Portion over \$	5,000)	357	1.50	
Transporting		006	2.00		Retail Sales Food for Home Consumption	on	062	3.00	
Utilities		004	2.00		MRRA Amount D		315	3.00	
					Communications		005	3.00	
					Transporting		006	3.00	
					Utilities		004	3.00	

CITY/TOWN NAME	REGION CODE	BUSINESS CODE	TAX RATE	COUNTY
PRESCOTT	PR			YAV
Advertising		018	2.75	
Amusements		012	2.75	
Contracting – Prime		015	2.75	
Contracting – Speculative Builders		016	2.75	
Contracting – Owner Builder		037	2.75	
Feed at Wholesale		116	2.75	
Job Printing		010	2.75	
Jet Fuel Sales (cents per gallon)		049	\$.015	
Manufactured Buildings		027	2.75	
Timbering and Other Extraction		020	2.75	
Severance – Metal Mining		019	0.10	
Publication		009	2.75	
Hotels		044	2.75	
Hotel/Motel (Additional Tax) B		144	3.00	
Residential Rental, Leasing, & Licensing	for Use	045	2.75	
Commercial Rental, Leasing, & Licensing	for Use	213	2.75	
Rental, Leasing, & Licensing for Use of T	PP	214	2.75	
Restaurant and Bars		011	2.75	
Retail Sales		017	2.75	
Retail Sales Food for Home Consumption	1	062	2.75	
MRRA Amount D		315	2.75	
Communications		005	2.75	
Transporting		006	2.75	
Utilities		004	2.75	
Jet Fuel Use Tax (cents per gallon)		051	\$.015	
Use Tax Purchases		029	2.75	
Use Tax From Inventory		030	2.75	

CITY/TOWN NAME	REGION CODE	BUSINESS	TAX RATE	COUNTY		GION ODE	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 fo	r Use	213	2.50	
Hotel/Motel (Additional Tax) B		144	2.83		Rental, Leasing, & Licensing for Use of TPF		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 \$10,0	00)	367	1.00	
Retail Sales Food for Home Consumption		062	2.83		MRRA Amount D		315	2.50	
MRRA Amount D		315	2.83		Communications		005	2.50	
Communications		005	2.83		Transporting		006	2.50	
Transporting		006	2.83		Use Tax Purchases		029	2.50	
Utilities		004	2.83		Use Tax Purchases (Single item portion over \$1	0,000)	369	1.00	
Wastewater Utility Services		485	2.83		Use Tax From Inventory		030	2.50	
Use Tax Purchases		029	2.83						
Use Tax From Inventory		030	2.83						

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

Anzona otato, obuilty and oity	ux Itul	C LOOK-O	9 100		THO WAS TO THE THINK LET	<u> </u>	<u> </u>	<u> </u>	V 1 V 1 1	L ITABLES ENCOUNT	, INOVCILIDO	,, <u>, , , , , , , , , , , , , , , , , ,</u>	10			
TABLE 2	MU	NICIPA	LITIE	S					All t	ax rates are expressed as percentages (%	entages (%) unless otherwise noted.					
CITY/TOWN NAME	REGION CODE	BUSINESS CODE	TAX RATE		CITY/TOWN NAME	REGION CODE	BUSINESS CODE	TAX RATE	COUNTY	CITY/TOWN NAME REGION CODE	BUSINESS CODE	TAX RATE	COUNTY			
QUEEN CREEK	QC		Į.	MAR/PNL	QUEEN CREEK SPECIAL DISTRICT	QD			MAR	SAFFORD SF			GRA			
Advertising		018	2.25		Amusements		012	2.50		Advertising	018	2.50				
Amusements		012	2.25		Job Printing		010	2.50		Amusements	012	2.50				
Contracting – Prime		015	4.25		Publication		009	2.50		Contracting – Prime	015	2.50				
Contracting – Speculative Builders		016	4.25		Hotels		044	2.50		Contracting – Speculative Builders	016	2.50				
Contracting – Owner Builder		037	4.25		Restaurant and Bars		011	2.50		Contracting – Owner Builder	037	2.50				
Job Printing		010	2.25		Retail Sales		017	2.50		Feed at Wholesale	116	2.50				
Manufactured Buildings		027	2.25		Retail Sales Food for Home Consumption	1	062	2.50		Job Printing	010	2.50				
Timbering and Other Extraction		020	2.25		MRRA Amount D		315	2.50		Manufactured Buildings	027	2.50				
Severance – Metal Mining		019	0.10		Communications		005	2.50		Timbering and Other Extraction	020	2.50				
Publication		009	2.25		Transporting		006	2.50		Severance – Metal Mining	019	0.10				
Hotels		044	2.25		Utilities		004	2.50		Publication	009	2.50				
Hotel/Motel (Additional Tax) <sup>B</sup>		144	3.00							Hotels	044	2.50				
Residential Rental, Leasing, & Licensing for U	Use	045	2.25		Call 480-358-3000 to find out if these rates	apply to	your busine	ss activi	ties in	Hotel/Motel (Additional Tax) <sup>B</sup>	144	5.00				
Commercial Rental, Leasing, & Licensing for	Use	213	2.25		Queen Creek.					Commercial Rental, Leasing, & Licensing for Use	213	2.50				
Rental, Leasing, & Licensing for Use of TPP		214	2.25							Rental Occupancy	040	2.50				
Restaurant and Bars		011	2.25							Rental, Leasing, & Licensing for Use of TPP	214	2.50				
Retail Sales		017	2.25							Restaurant and Bars	011	2.50				
Retail Sales Food for Home Consumption		062	2.25							Retail Sales	017	2.50				
MRRA Amount D		315	2.25							Retail Sales (Single Item over \$5,000)	717	1.00				
Communications		005	2.25							Retail Sales Food for Home Consumption	062	2.50				
Transporting		006	2.25							MRRA Amount D	315	2.50				
Utilities		004	2.25							Communications	005	2.50				
Use Tax Purchases		029	2.25							Transporting	006	2.50				
Use Tax From Inventory		030	2.25							Utilities	004	2.50				
·										Use Tax Purchases	029	2.50				
										Use Tax Purchases (Single Item over \$5,000)	729	1.00				
										Use Tax From Inventory	030	2.50				

CITY/TOWN NAME	REGION CODE	BUSINESS CODE	TAX RATE	COUNTY	CITY/TOWN NAME REGIO		USINESS CODE	TAX RATE	COUNTY	CITY/TOWN NAME REGION CODE	BUSINESS CODE	TAX RATE COUNTY
SAHUARITA	SA			PMA	SAN LUIS SU	l			YMA	SCOTTSDALE SC		MAR
Amusements		012	2.00		Advertising		018	4.00		Advertising	018	1.75
Contracting – Prime		015	4.00		Amusements		012	4.00		Amusements	012	1.75
Contracting – Speculative Builders		016	4.00		Contracting – Prime		015	4.00		Contracting – Prime	015	1.75
Contracting – Owner Builder		037	4.00		Contracting – Speculative Builders		016	4.00		Contracting – Speculative Builders	016	1.75
Job Printing		010	2.00		Contracting – Owner Builder		037	4.00		Contracting – Owner Builder	037	1.75
Manufactured Buildings		027	2.00		Job Printing		010	4.00		Feed at Wholesale	116	1.75
Timbering and Other Extraction		020	2.00		Manufactured Buildings		027	4.00		Job Printing	010	1.75
Severance – Metal Mining		019	0.10		Timbering and Other Extraction		020	4.00		Jet Fuel Sales (cents per gallon)	049	\$.018
Publication		009	2.00		Severance – Metal Mining		019	0.10		Manufactured Buildings	027	1.75
Hotels		044	2.00		Publication		009	4.00		Timbering and Other Extraction	020	1.75
Hotel/Motel (Additional Tax) <sup>B</sup>		144	2.00		Hotels		044	4.00		Severance – Metal Mining	019	0.10
Residential Rental, Leasing, & Licensing for	or Use	045	2.00		Residential Rental, Leasing, & Licensing for Us		045	4.00		Publication	009	1.75
Commercial Rental, Leasing, & Licensing f	for Use	213	2.00		Commercial Rental, Leasing, & Licensing for U	lse	213	4.00		Hotels	044	1.75
Rental, Leasing, & Licensing for Use of TP	P	214	2.00		Rental, Leasing, & Licensing for Use of TPP		214	4.00		Hotel/Motel (Additional Tax) <sup>B</sup>	144	5.00
Restaurant and Bars		011	2.00		Restaurant and Bars		011	4.00		Residential Rental, Leasing, & Licensing for Use	045	1.75
Retail Sales		017	2.00		Retail Sales		017	4.00		Commercial Rental, Leasing, & Licensing for Use	213	1.75
MRRA Amount D		315	2.00		Retail Sales (Single Item Portion over \$2,500)		467	1.50		Rental, Leasing, & Licensing for Use of TPP	214	1.75
Communications		005	2.00		Retail Sales Food for Home Consumption		062	4.00		Restaurant and Bars	011	1.75
Transporting		006	2.00		MRRA Amount D		315	4.00		Retail Sales	017	1.75
Utilities		004	2.00		Communications		005	4.00		Retail Sales Food for Home Consumption	062	1.75
					Transporting		006	4.00		MRRA Amount D	315	1.75
					Utilities		004	4.00		Communications	005	1.75
					Use Tax Purchases		029	4.00		Transporting	006	1.75
					Use Tax Purch (Single Item Portion over \$2,50	0)	469	1.50		Utilities	004	1.75
					Use Tax From Inventory		030	4.00		Wastewater Removal Services	485	1.75
										Jet Fuel Use Tax (cents per gallon)	051	\$.018
										Use Tax Purchases	029	1.55
										Use Tax From Inventory	030	1.55

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

# TRANSACTION PRIVILEGE AND OTHER TAX RATE TABLES

Arizona State, County and City	i ax Rai	te Look-u	0 1001		TRANSACTION PRIVILEGE	<u> </u>	<u> ПО ОТП</u>		AN KAI	E I ADLES ETIECTI	ve Novemb	er i, zui	19
ABLE 2	MU	INICIPAI	LITIES	S	·				All t	ax rates are expressed as percentages (	entages (%) unless otherw		
CITA/TOWN NAME	REGION CODE	BUSINESS CODE	TAX RATE	COUNTY		EGION CODE	BUSINESS CODE	TAX RATE	COUNTY	CITY/TOWN NAME REGIO		S TAX RATE	COU
SEDONA	SE			COC/YAV	SHOW LOW	SL			NAV	SIERRA VISTA SR			CO
Amusements		012	3.50		Advertising		018	2.00		Advertising	018	1.95	
Contracting – Prime		015	3.50		Amusements		012	2.00		Amusements	012	1.95	
Contracting – Speculative Builders		016	3.50		Contracting – Prime		015	2.00		Contracting – Prime	015	2.45	
Contracting – Owner Builder		037	3.50		Contracting – Speculative Builders		016	2.00		Contracting – Speculative Builders	016	2.45	
Job Printing		010	3.50		Contracting – Owner Builder		037	2.00		Contracting – Owner Builder	037	2.45	
Manufactured Buildings		027	3.50		Job Printing		010	2.00		Feed at Wholesale	116	1.95	
Timbering and Other Extraction		020	3.50		Manufactured Buildings		027	2.00		Jet Fuel Sales (cents per gallon)	049	\$.02	
Severance – Metal Mining		019	0.10		Timbering and Other Extraction		020	2.00		Job Printing	010	1.95	
Publication		009	3.50		Severance – Metal Mining		019	0.10		Manufactured Buildings	027	1.95	
Hotels		044	3.50		Publication		009	2.00		Timbering and Other Extraction	020	1.95	
Hotel/Motel (Additional Tax) <sup>B</sup>		144	3.50		Hotels		044	2.00		Severance – Metal Mining	019	0.10	
Commercial Rental, Leasing, & Licensing for	r Use	213	3.50		Commercial Rental, Leasing, & Licensing for		213	2.00		Publication	009	1.95	
Rental, Leasing, & Licensing for Use of TPP		214	3.50		Rental, Leasing, & Licensing for Use of TPP		214	2.00		Extended Stay	244	5.50	
Restaurant and Bars		011	3.50		Restaurant and Bars		011	2.00		Residential Rental, Leasing, & Licensing for Us	e 045	1.00	
Retail Sales		017	3.50		Retail Sales		017	2.00		Commercial Rental, Leasing, & Licensing for Us	se 213	1.00	
MRRA Amount D		315	3.50		Retail Sales Food for Home Consumption		062	2.00		Rental, Leasing, & Licensing for Use of TPP	214	1.95	
Communications		005	3.50		MRRA Amount D		315	2.00		Restaurant and Bars	011	2.60	
Transporting		006	3.50		Communications		005	2.00		Retail Sales	017	1.95	
Utilities		004	3.50		Transporting		006	2.00		Retail Sales Food for Home Consumption	062	1.95	
Use Tax Purchases		029	3.00		Utilities		004	2.00		MRRA Amount <sup>D</sup>	315	1.95	
Use Tax From Inventory		030	3.00							Communications	005	2.00	
										Utilities	004	2.00	
										Jet Fuel Use Tax (cents per gallon)	051	\$.02	
										Use Tax Purchases	029	1.95	
										Use Tax From Inventory	030	1.95	

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

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

# TRANSACTION PRIVILEGE AND OTHER TAX RATE TABLES

Anzona Glate, County and Oity	I ax Iva	E LOOK-U	<u> </u>		TIVANOAOTIONT RIVILLOL 7	WD C	<u> </u>	<u>\                                    </u>	VV 1 V/V 1	L IADELO LIIGUIVE I	10 V CITIDEI	1, 2013	
ABLE 2	MU	INICIPAL	LITIE	S		•		unless oth	ess otherwise noted.				
CITY/TOWN NAME	REGION CODE	BUSINESS CODE	TAX RATE	COUNTY	CITY/TOWN NAME REGIO			AX ATE	COUNTY	CITY/TOWN NAME REGION CODE	BUSINESS CODE	TAX RATE	COUN
SPRINGERVILLE	SV			APA	ST JOHNS SJ				APA	STAR VALLEY SY			GLA
Advertising		018	3.00		Advertising	018	3.0	.00		Advertising	018	2.00	
Amusements		012	3.00		Amusements	012		.00		Amusements	012	2.00	
Contracting – Prime		015	3.00		Contracting – Prime	015	3.0	.00		Contracting – Prime	015	2.00	
Contracting – Speculative Builders		016	3.00		Contracting – Speculative Builders	016	3.0	.00		Contracting – Speculative Builders	016	2.00	
Contracting – Owner Builder		037	3.00		Contracting – Owner Builder	037	3.0	.00		Contracting – Owner Builder	037	2.00	
lob Printing		010	3.00		Job Printing	010	3.0	.00		Job Printing	010	2.00	
Manufactured Buildings		027	3.00		Manufactured Buildings	027	3.0	.00		Manufactured Buildings	027	2.00	
Timbering and Other Extraction		020	3.00		Timbering and Other Extraction	020	3.0	.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	3.0	.00		Publication	009	2.00	
Hotels		044	3.00		Hotels	044	3.0	.00		Hotels	044	2.00	
Hotel/Motel (Additional Tax) <sup>B</sup>		144	2.00		Hotel/Motel (Additional Tax) <sup>B</sup>	144	3.0	.00		Residential Rental, Leasing, & Licensing for Use	045	2.00	
Residential Rental, Leasing, & Licensing for	Use	045	3.00		Residential Rental, Leasing, & Licensing for Use	045	2.0	.00		Commercial Rental, Leasing, & Licensing for Use	213	2.00	
Rental Occupancy		040	3.00		Commercial Rental, Leasing, & Licensing for Us	e 213	2.0	.00		Rental, Leasing, & Licensing for Use of TPP	214	2.00	
Rental, Leasing, & Licensing for Use of TPP	•	214	3.00		Rental, Leasing, & Licensing for Use of TPP	214	3.0	.00		Restaurant and Bars	011	2.00	
Restaurant and Bars		011	3.00		Restaurant and Bars	011	3.0	.00		Retail Sales	017	2.00	
Retail Sales		017	3.00		Retail Sales	017	3.0	.00		Retail Sales Food for Home Consumption	062	2.00	
Retail Sales (Single Item Portion over \$1,00	0)	397	2.00		Retail Sales Food for Home Consumption	062	3.0	.00		MRRA Amount D	315	2.00	
Retail Sales Food for Home Consumption		062	3.00		MRRA Amount D	315	3.0	.00		Communications	005	2.00	
MRRA Amount D		315	3.00		Communications	005	3.0	.00		Transporting	006	2.00	
Communications		005	3.00		Transporting	006	3.0	.00		Utilities	004	2.00	
Transporting		006	3.00		Utilities	004	3.0	.00					
Utilities		004	3.00		Use Tax Purchases	029		.00					
					Use Tax From Inventory	030	3.0	.00					
					,								

CITY/TOWN NAME REG		BUSINESS	TAX RATE	COUNTY	CI	ITY/TOWN NAME	REGION CODE	BUSINESS CODE	TAX RATE	COUNTY		REGION CODE	BUSINESS CODE	TAX RATE	COUNTY
SUPERIOR S	SI .			PNL	SL	URPRISE	SP			MAR	TAYLOR	TL			NAV
Advertising		018	4.00		Ad	dvertising		018	2.20		Advertising		018	2.00	
Amusements		012	4.00		An	musements		012	2.20		Amusements		012	2.00	
Contracting – Prime		015	4.00		Co	ontracting – Prime		015	3.70		Contracting – Prime		015	2.00	
Contracting – Speculative Builders		016	4.00		Co	ontracting – Speculative Builders		016	3.70		Contracting – Speculative Builders		016	2.00	
Contracting – Owner Builder		037	4.00		Co	ontracting – Owner Builder		037	3.70		Contracting – Owner Builder		037	2.00	
Job Printing		010	4.00		Fe	eed at Wholesale		116	2.20		Job Printing		010	2.00	
Manufactured Buildings		027	4.00		Jol	bb Printing		010	2.20		Manufactured Buildings		027	2.00	
Timbering and Other Extraction		020	4.00		Ma	anufactured Buildings		027	2.20		Timbering and Other Extraction		020	2.00	
Severance – Metal Mining		019	0.10		Tir	mbering and Other Extraction		020	2.20		Severance – Metal Mining		019	0.10	
Publication		009	4.00		Se	everance – Metal Mining		019	0.10		Publication		009	2.00	
Hotels		044	4.00		Pu	ublication		009	2.20		Hotels		044	2.00	
Hotel/Motel (Additional Tax) <sup>B</sup>		144	4.00		Ho	otels		044	2.20		Hotel/Motel (Additional Tax) <sup>B</sup>		144	2.00	
Residential Rental, Leasing, & Licensing for U	Jse	045	2.00		Ho	otel/Motel (Additional Tax) <sup>B</sup>		144	4.52		Residential Rental, Leasing, & Licensing for U	Jse	045	2.00	
Commercial Rental, Leasing, & Licensing for U	Use	213	2.00		Re	esidential Rental, Leasing, & Licensing f	or Use	045	2.20		Commercial Rental, Leasing, & Licensing for	Use	213	2.00	
Rental, Leasing, & Licensing for Use of TPP		214	4.00		Co	ommercial Rental, Leasing, & Licensing	for Use	213	2.20		Rental, Leasing, & Licensing for Use of TPP		214	2.00	
Restaurant and Bars		011	4.00		Re	ental Occupancy		040	2.20		Restaurant and Bars		011	2.00	
Retail Sales		017	4.00		Re	ental, Leasing, & Licensing for Use of TF	PP	214	2.20		Retail Sales		017	2.00	
Retail Sales (Single Item Portion over \$500)		407	1.00		Re	estaurant and Bars		011	3.20		Retail Sales Food for Home Consumption		062	2.00	
MRRA Amount D		315	4.00		Re	etail Sales		017	2.20		MRRA Amount D		315	2.00	
Communications		005	4.00		MF	RRA Amount D		315	2.20		Transporting		006	2.00	
Transporting		006	4.00		Co	ommunications		005	2.20						
Utilities		004	4.00		Tra	ransporting		006	2.20						
					Uti	tilities		004	2.20						
					Us	se Tax Purchases		029	2.20						
					Us	se 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.

## TRANSACTION PRIVILEGE AND OTHER TAX RATE TABLES

030

2.50

CITY/TOWN NAME

Arizona State, County and Cit	y <u>Tax</u>	Rate Look	-Up To	<u>ol</u>	TRANSACTION PRIVILEGE A	ND OTI	HER	TAX RAT	E TABLES Effective	November	1, 2019	
TABLE 2		MUNICIP	ALITI	ES				All to	ax rates are expressed as percentages (%	unless oth	erwise	noted.
CITY/TOWN NAME	REGION CODE	BUSINESS CODE	TAX RATE	COUNTY	CITY/TOWN NAME REGION CODE	BUSINESS	TAX RATE	COUNTY	CITY/TOWN NAME REGI	E CODE	TAX RATE	COUNTY
TEMPE	TE			MAR	THATCHER TC			GRA	TOLLESON TO			MAR
Advertising		018	1.80		Amusements	012	2.50		Amusements	012	2.50	
Amusements		012	1.80		Contracting – Prime	015	3.50		Contracting – Prime	015	2.50	
Contracting – Prime		015	1.80		Contracting – Speculative Builders	016	3.50		Contracting – Speculative Builders	016	2.50	
Contracting – Speculative Builders		016	1.80		Contracting – Owner Builder	037	3.50		Contracting – Owner Builder	037	2.50	
Contracting – Owner Builder		037	1.80		Job Printing	010	2.50		Job Printing	010	2.50	
Job Printing		010	1.80		Manufactured Buildings	027	2.50		Manufactured Buildings	027	2.50	
Manufactured Buildings		027	1.80		Timbering and Other Extraction	020	2.50		Timbering and Other Extraction	020	2.50	
Timbering and Other Extraction		020	1.80		Severance – Metal Mining	019	0.10		Severance – Metal Mining	019	0.10	
Severance – Metal Mining		019	0.10		Publication	009	2.50		Publication	009	2.50	
Publication		009	1.80		Hotels	044	2.50		Hotels	044	2.50	
Hotels		044	1.80		Hotel/Motel (Additional Tax) <sup>B</sup>	144	3.00		Hotel/Motel (Additional Tax) <sup>B</sup>	144	2.00	
Hotel/Motel (Additional Tax) <sup>B</sup>		144	5.00		Residential Rental, Leasing, & Licensing for Use	045	2.00		Residential Rental, Leasing, & Licensing for Use		2.50	
Residential Rental, Leasing, & Licensing		045	1.80		Commercial Rental, Leasing, & Licensing for Use	213	2.00		Commercial Rental, Leasing, & Licensing for Us		2.50	
Commercial Rental, Leasing, & Licensing			1.80		Rental, Leasing, & Licensing for Use of TPP	214	2.50		Rental, Leasing, & Licensing for Use of TPP	214	2.50	
Rental, Leasing, & Licensing for Use of T	PP	214	1.80		Restaurant and Bars	011	2.50		Restaurant and Bars	011	2.50	
Restaurant and Bars		011	1.80		Retail Sales	017	2.50		Retail Sales	017	2.50	
Retail Sales		017	1.80		Retail Sales (Single Item over \$5,000)	717	1.00		Retail Sales (Single Item Portion over \$5,000)	357	2.00	
Retail Sales Food for Home Consumption	1	062	1.80		Retail Sales Food for Home Consumption	062	2.50		Retail Sales Food for Home Consumption	062	2.50	
MRRA Amount D		315	1.80		MRRA Amount D	315	2.50		MRRA Amount D	315	2.50	
Communications		005	1.80		Communications	005	2.50		Communications	005	2.50	
Transporting		006	1.80		Transporting	006	2.50		Transporting	006	2.50	
Utilities		004	1.80		Utilities	004	2.50		Utilities	004	2.50	
Use Tax Purchases		029	1.80		Use Tax Purchases	029	2.50					

CITY/TOWN NAME	REGION CODE	BUSINESS CODE	TAX RATE	COUNTY
TOMBSTONE	TS			COH
Advertising		018	3.50	
Amusements		012	3.50	
Contracting – Prime		015	3.50	
Contracting – Speculative Builders		016	3.50	
Contracting – Owner Builder		037	3.50	
Job Printing		010	3.50	
Manufactured Buildings		027	3.50	
Timbering and Other Extraction		020	3.50	
Severance – Metal Mining		019	0.10	
Publication		009	3.50	
Hotels		044	3.50	
Hotel/Motel (Additional Tax) <sup>B</sup>		144	4.00	
Residential Rental, Leasing, & Licensing	for Use	045	2.50	
Commercial Rental, Leasing, & Licensing	for Use	213	2.50	
Rental, Leasing, & Licensing for Use of T	PP	214	3.50	
Restaurant and Bars		011	3.50	
Retail Sales		017	3.50	
MRRA Amount D		315	3.50	
Communications		005	3.50	
Transporting		006	3.50	

030

1.80

Use Tax From Inventory

CITY/TOWN NAME	REGION CODE	BUSINESS CODE	TAX RATE	COUNTY
TUCSON	TU			PMA
Amusements		012	2.60	
Contracting – Prime		015	2.60	
Contracting – Speculative Builders		016	2.60	
Contracting – Owner Builder		037	2.60	
Job Printing		010	2.60	
Manufactured Buildings		027	2.60	
Timbering and Other Extraction		020	2.60	
Severance – Metal Mining		019	0.10	
Publication		009	2.60	
Hotels		044	6.00	
Bed Surtax (Additional Tax) (Per nigl	nt)	035	\$4.00 ea	
Commercial Rental, Leasing, & Licensin	ng for Use	213	2.60	
Rental, Leasing, & Licensing for Use	of TPP	214	2.60	
Restaurant and Bars		011	2.60	
Retail Sales		017	2.60	
MRRA Amount D		315	2.60	
Communications		005	2.60	
Public Utility (Additional Communication	tions) <sup>F</sup>	105	4.50	
Transporting		006	2.60	
Utilities		004	2.60	
Public Utility (Additional Utility) <sup>6</sup>		104	4.50	
Public Utility Right of Way		133	1.50	
Use Tax Purchases		029	2.60	
Use Tax From Inventory		030	2.60	

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

Use Tax From Inventory

TY	CITY/TOWN NAME	CODE	CODE	RATE	COUNTY
	TUSAYAN	TY			COC
	Advertising		018	2.00	
	Amusements		012	2.00	
	Contracting – Prime		015	2.00	
	Contracting – Speculative Builders		016	2.00	
	Contracting – Owner Builder		037	2.00	
	Job Printing		010	2.00	
	Manufactured Buildings		027	2.00	
	Timbering and Other Extraction		020	2.00	
	Severance – Metal Mining		019	0.10	
	Publication		009	2.00	
	Hotels		044	2.00	
	Hotel/Motel (Additional Tax) <sup>B</sup>		144	2.00	
	Commercial Rental, Leasing, & Licens	sing for Use	213	2.00	
	Rental, Leasing, & Licensing for Use of	of TPP	214	2.00	
	Restaurant and Bars		011	4.00	
	Retail Sales		017	2.00	
	MRRA Amount D		315	2.00	
	Communications		005	2.00	
	Transporting		006	2.00	
	Utilities		004	2.00	

REGION

BUSINESS TAX

<sup>(</sup>A) "Additional Tax" means in addition to Restaurant Tax.

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

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

This time date, deathly and dity in a dity in												
TABLE 2 MUNICIPALITIES All tax rates are expressed as percentages (%) unless of					therwi	se noted.						
REGION CODE	BUSINESS CODE	TAX RATE	COUNTY		REGION CODE	BUSINESS CODE	TAX RATE	COUNTY	CITY/TOWN NAME REGION CODE	BUSINESS CODE	TAX RATE	COUNTY
WT			YMA	WICKENBURG	WB		ı	MAR/YAV	WILLCOX WC			СОН
	018	2.50		Advertising		018	2.20		Advertising	018	3.00	
	012	2.50		Amusements		012	2.20		Amusements	012	3.00	
	015	2.50		Contracting – Prime		015	3.50		Contracting – Prime	015	3.00	
	016			Contracting – Speculative Builders		016	3.50		Contracting – Speculative Builders	016	3.00	
	037			Contracting – Owner Builder		037	3.50		Contracting – Owner Builder	037	3.00	
	010			Feed at Wholesale		116	2.20		Job Printing	010	3.00	
	027			Job Printing		010	2.20		Manufactured Buildings	027	3.00	
	020			Manufactured Buildings		027	2.20		Timbering and Other Extraction	020	3.00	
	019			Timbering and Other Extraction		020	2.20		Severance – Metal Mining	019	0.10	
	009			Severance – Metal Mining		019	0.10		Publication	009	3.00	
	044			Publication		009	2.20		Hotels	044	3.00	
	144			Hotels		044	2.20		Hotel/Motel (Additional Tax) <sup>B</sup>	144		
	045			Hotel/Motel (Additional Tax) <sup>B</sup>		144	3.00					
for Use	213	2.50		Residential Rental, Leasing, & Licensing for	r Use	045	1.70		Rental, Leasing, & Licensing for Use of TPP	214	3.00	
PP	214			Commercial Rental, Leasing, & Licensing for	or Use	213	1.70			011		
	011			Rental Occupancy		040	1.70			017		
	017			Rental, Leasing, & Licensing for Use of TPF	P	214	2.20			417		
	062			Restaurant and Bars		011	2.20		Retail Sales Food for Home Consumption	062		
	315	2.50		Retail Sales		017	2.20		MRRA Amount D	315	3.00	
	005	2.50		Retail Sales (Single Item over \$5,000)		717	1.69		Communications	005	3.00	
	006	2.50		Retail Sales Food for Home Consumption		062	2.20		Transporting	006	3.00	
	004	2.50		MRRA Amount D		315	2.20		Utilities	004	3.00	
				Communications		005	3.00					
				Transporting		006	2.20					
				Utilities		004	2.20					
	M U REGION	REGION CODE WT  O18  018  012  015  016  037  010  027  020  019  009  044  144  or Use of Us	REGION BUSINESS TAX CODE CODE WT  O18 2.50 015 2.50 016 2.50 037 2.50 016 2.50 027 2.50 020 2.50 020 2.50 044 2.50 044 2.50 044 2.50 07 Use 045 2.50	REGION CODE CODE CODE CODE CODE CODE CODE CODE	REGION   CODE   CODE	REGION   CODE   CODE	NUNICIPALITIES	NUNICIPALITIES	NUNICIPALITIES	MUNICIPALITIES	MUNICIPALITIES	MUNICIPALITIES   All tax rates are expressed as percentages (%) unless otherwith provided in the provided in

CITY/TOWN NAME	GION ODE	BUSINESS CODE	TAX RATE	COUNTY	CITY/TOWN NAME	REGION CODE	BUSINESS	TAX RATE	COUNTY	CITY/TOWN NAME REGIO		JSINESS CODE	TAX RATE	COUNTY
	٧L			coc	WINKELMAN	WM			<b>GLA/PNL</b>	WINSLOW 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)	1	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 Us	se	045	3.00		Residential Rental, Leasing, & Licensing for	or Use	045	3.50		Hotels	1	044	3.00	
Commercial Rental, Leasing, & Licensing for U	Jse	213	3.00		Commercial Rental, Leasing, & Licensing	for Use	213	3.50		Hotel/Motel (Additional Tax) <sup>B</sup>		144	2.00	
Rental, Leasing, & Licensing for Use of TPP		214	3.50		Rental, Leasing, & Licensing for Use of TF	P	214	3.50		Commercial Rental, Leasing, & Licensing for U	ise '	213	3.00	
Restaurant and Bars		011	4.50		Restaurant and Bars		011	3.50		Rental Occupancy	1	040	3.00	
Retail Sales		017	3.50		Retail Sales		017	3.50		Rental, Leasing, & Licensing for Use of TPP		214	3.00	
MRRA Amount D		315	3.50		Retail Sales Food for Home Consumption		062	3.50		Restaurant and Bars	1	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	1	062	3.00	
										MRRA Amount D		315	3.00	
										Communications	1	005	3.00	
										Transporting	1	006	3.00	
										Utilities	1	004	3.00	

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

Use Tax From Inventory

TRANSACTION PRIVILEGE AND OTHER TAX RATE TABLES

Effective November 1, 2019

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

030

3.00

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

485

1.70

Wastewater Utility Service

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

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

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

TABLE 4	INDIAN RES	ESERVATION CODES					
RESERVATION		COUNTY	CODE				
Ak-Chin		Pinal	PNA				
Cocopah		Yuma	YMB				
Colorado River .		La Paz	LAC				
Fort McDowell-Y	′avapai	Maricopa	MAE				
Fort Mohave		Mohave	MOF				
Fort Yuma-Queo	han	Yuma	YMG				
Gila River		Maricopa	MAH				
Gila River		Pinal	PNH				
Havasupai		Coconino	COI				
Норі		Coconino	COJ				
Норі		Navajo	NAJ				
Hualapai		Coconino	COK				
Hualapai		Mohave	MOK				
		Coconino					
		Mohave					
		Apache					
•		Coconino					
•		Navajo					
-		Maricopa					
		Pima					
	•	Maricopa					
		Gila					
•		Graham					
		Pinal					
		Coconino					
		Maricopa					
		Pima					
		Pinal					
•		Gila					
		Apache					
	=	Gila					
	-	Graham					
	=	Navajo					
		Yavapai					
ravapai-Presco	ແ	Yavapai	YAX				