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	(RATE	S FOR	SALES	IN THE	SE COL	JNTIES					
Business Code	TAXABLE ACTIVITIES ^a	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 ^m	6.10%	6.90%	6.60%	6.60%	7.60%	6.30%	5.85%	6.10%	7.20%	6.60%	6.35%	6.712%	6.10%	.056%	.0672%
	MRRA Amount Severance-Metalliferous Mining	6.10% 2.50%	6.90% 2.50%	6.60%	6.60% 2.50%	7.60%	6.30% 2.50%	5.85% 2.50%	6.10% 2.50%	7.20% 2.50%	6.60% 2.50%	6.35% 2.50%	6.712% 2.50%	6.10% 2.50%	N/A .025%	N/A .03%
	Transient Lodging ^b	6.05%	6.90%	6.60%		7.70%	7.27%	5.78%		7.248%	6.60%	6.325%	6.71%	6.05%	.055%	.066%
	Online Lodging Marketplace	6.05%	6.60%	6.05%		7.70%	5.72%	5.78%	5.50%	6.698%	6.60%	6.325%	6.710%	6.05%	.055%	.066%
026	Use Tax-Utilities	6.10%	5.90%	5.60%	6.10%	6.10%	5.60%	5.60%	6.10%	6.60%	5.60%	5.60%	6.60%	5.60%	N/A	N/A
029	Use Tax Purchases	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	N/A	N/A
030	Use Tax From Inventory	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	N/A	N/A
	Telecommunications Devices	1.10%	1.10%	1.10%	1.10%	1.10%	1.10%	1.10%	1.10%	1.10%	1.10%	1.10%	1.10%	1.10%	N/A	N/A
	Municipal Water ^c	65¢	65¢	65¢	65¢	65¢	65¢	65¢	65¢	65¢	65¢	65¢	65¢	65¢	N/A	N/A
	Jet Fuel Tax ^d	3.355¢	3.965¢	3.66¢	3.66¢	4.27¢	3.355¢	3.202¢	3.355¢	3.965¢	3.66¢	3.507¢	3.660¢	3.355¢	N/A	N/A
051	Jet Fuel Use Tax d	3.05¢	3.05¢	3.05¢	3.05%	3.05¢	3.05¢	3.05¢	3.05¢	3.05¢	3.05¢	3.05¢	3.05¢	3.05¢	N/A	N/A
	Rental Car Surcharge e, h	0	0	0	0	0	\$2.50	0	\$3.50	0	0	0	0	0	N/A	N/A
129	Use Tax Direct Payments Rental Car Surcharge-	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	N/A	N/A
	Stadium h	0	0	0	0	0	3.25%	0	0	0	0	0	0	0	N/A	N/A
	911 Telecommunications ^g	20¢	20¢	20¢	20¢	20¢	20¢	20¢	20¢	20¢	20¢	20¢	20¢	20¢	N/A	N/A
912	E911 Prepaid Wireless	0.8%	0.8%	0.8%	0.8%	0.8%	0.8%	0.8%	0.8%	0.8%	0.8%	0.8%	0.8%	0.8%	N/A	N/A

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

TRANSACTION PRIVILEGE AND OTHER TAX RATE TABLES

Arizona State, County and City Tax Rate Look-Up Tool			<u>ol</u>	TRANSACTION PRIVILEGE AND OT				AX RAT	E TABLES Effective	Effective December 1, 2019			
TABLE 2	MUNICIF	ALITII	ES					All t	ax rates are expressed as percentages (%,	centages (%) unless otherwise noted.			
CITY/TOWN NAME REGIO		TAX RATE	COUNTY	CITY/TOWN NAME	REGION CODE	BUSINESS CODE	TAX RATE	COUNTY	CITY/TOWN NAME REGION CODE	BUSINESS	TAX RATE	COUNT	
APACHE JUNCTION AJ			MAR/PNL	AVONDALE	ΑV			MAR	BENSON BS			COH	
Advertising	018	2.40		Advertising		018	2.50		Advertising	018	3.50		
Amusements	012	2.40		Amusements		012	2.50		Amusements	012	3.50		
Contracting – Prime	015	2.40		Contracting – Prime		015	2.50		Contracting – Prime	015	4.00		
Contracting – Speculative Builders	016	2.40		Contracting – Speculative Builders		016	2.50		Contracting – Speculative Builders	016	4.00		
Contracting – Owner Builder	037	2.40		Contracting – Owner Builder		037	2.50		Contracting – Owner Builder	037	4.00		
Feed at Wholesale	116	2.40		Job Printing		010	2.50		Job Printing	010	3.50		
Job Printing	010	2.40		Manufactured Buildings		027	2.50		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) ^B		144	2.00		Hotel/Motel (Additional Tax) ^B	144	2.00		
Hotel/Motel (Additional Tax) ^B	144	2.40		Residential Rental, Leasing and Licensing	g for Use	045	2.50		Residential Rental, Leasing, & Licensing for Use	045	2.50		
Residential Rental, Leasing and Licensing for U	se 045	2.20		Commercial Rental, Leasing, & Licensing	for Use	213	2.50		Commercial Rental, Leasing, & Licensing for Use	213	2.50		
Commercial Rental, Leasing, & Licensing for Us	e 213	2.20		Rental, Leasing, & Licensing for Use of TI	PP	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				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	1	062	2.50		Retail Sales Food for Home Consumption	062	3.50		
Retail Sales (Single Item Portion Over \$2,000)	297	1.40		MRRA Amount D		315	2.50		MRRA Amount D	315	3.50		
Retail Sales Food for Home Consumption	062	2.40		Communications		005	2.50		Communications	005	3.50		
MRRA Amount D	315	2.40		Transporting		006	2.50		Transporting	006	3.50		
Communications	005	3.40		Utilities		004	2.50		Utilities	004	3.50		
Transporting	006	2.40		Use Tax Purchases		029	1.50		Use Tax Purchases	029	3.50		
Utilities	004	3.40		Use Tax From Inventory		030	1.50		Use Tax From Inventory	030	3.50		
Use Tax Purchases	029	2.40		•					Use Tax (Single Item of \$5000)	729	1.00		
Use Tax (Single Item Portion Over \$2,000)	299	1.40							, G				
Use Tax From Inventory	030	2.40											
CITY/TOWN NAME REG			COUNTY	CITY/TOWN NAME	REGION		TAX	COUNTY	CITY/TOWN NAME REGION	BUSINESS	TAX	COUNT	
CO		RATE			CODE	CODE	RATE		CODE	CODE	RATE		
BISBEE BI		0.50	СОН	BUCKEYE	BE	040	2.00	MAR	BULLHEAD CITY BH	040	0.00	MOH	
Advertising	018	3.50		Advertising		018	3.00		Advertising	018	2.00		
Amusements	012	3.50		Amusements		012	3.00		Amusements	012	2.00		
Contracting – Prime	015	3.50		Contracting – Prime		015	3.00		Contracting – Prime	015	2.00		
Contracting – Speculative Builders	016	3.50		Contracting – Speculative Builders		016	3.00		Contracting – Speculative Builders	016	2.00		
Contracting – Owner Builder	037	3.50		Contracting – Owner Builder		037	3.00		Contracting – Owner Builder	037	2.00		
Feed at Wholesale	116	3.50		Feed at Wholesale		116	3.00		Job Printing	010	2.00		
Job Printing	010	3.50		Job Printing		010	3.00		Jet Fuel Sales (cents per gallon)	049	\$.03		

	GION ODE	CODE	RATE	COUNTY	CITY/TOWN NAME COL		CODE	RATE	COUNTY	CITY/TOWN NAME REGION CODE	CODE	RATE	COUNTY
	3B			СОН	BUCKEYE BE		772		MAR	BULLHEAD CITY BH	****		MOH
Advertising		018	3.50		Advertising		018	3.00		Advertising	018	2.00	
Amusements		012	3.50		Amusements		012	3.00		Amusements	012	2.00	
Contracting – Prime		015	3.50		Contracting – Prime		015	3.00		Contracting – Prime	015	2.00	
Contracting – Speculative Builders		016	3.50		Contracting – Speculative Builders		016	3.00		Contracting – Speculative Builders	016	2.00	
Contracting – Owner Builder		037	3.50		Contracting – Owner Builder		037	3.00		Contracting – Owner Builder	037	2.00	
Feed at Wholesale		116	3.50		Feed at Wholesale		116	3.00		Job Printing	010	2.00	
Job Printing		010	3.50		Job Printing		010	3.00		Jet Fuel Sales (cents per gallon)	049	\$.03	
Manufactured Buildings		027	3.50		Manufactured Buildings		027	3.00		Manufactured Buildings	027	2.00	
Timbering and Other Extraction		020	3.50		Timbering and Other Extraction		020	3.00		Timbering and Other Extraction	020	2.00	
Severance – Metal Mining		019	0.10		Severance – Metal Mining		019	0.10		Severance – Metal Mining	019	0.10	
Publication		009	3.50		Publication		009	3.00		Publication	009	2.00	
Hotels		044	3.50		Hotels		044	3.00		Hotels	044	2.00	
Hotel/Motel (Additional Tax) ^B		144	2.50		Hotel/Motel (Additional Tax) ^B		144	3.00		Hotel/Motel (Additional Tax) ^B	144	3.00	
Residential Rental, Leasing, & Licensing for Us	se	045	3.50		Residential Rental, Leasing, & Licensing for Use	;	045	2.00		Commercial Rental, Leasing, & Licensing for Use	213	2.00	
Commercial Rental, Leasing, & Licensing for U	Jse	213	3.50		Commercial Rental, Leasing, & Licensing for Use	е	213	2.00		Rental, Leasing, & Licensing for Use of TPP	214	2.00	
Rental, Leasing, & Licensing for Use of TPP		214	3.50		Rental Occupancy		040	2.00		Restaurant and Bars	011	2.00	
Restaurant and Bars		011	3.50		Rental, Leasing, & Licensing for Use of TPP		214	3.00		Retail Sales	017	2.00	
Retail Sales		017	3.50		Restaurant and Bars		011	3.00		MRRA Amount D	315	2.00	
Retail Sales Food for Home Consumption		062	3.50		Retail Sales		017	3.00		Communications	005	2.00	
MRRA Amount D		315	3.50		Retail Sales (Single Item over \$1,999.99)		307	1.10		Transporting	006	2.00	
Communications		005	3.50		Retail Sales Food for Home Consumption		062	3.00		Utilities	004	2.00	
Transporting		006	3.50		MRRA Amount D		315	3.00		Jet Fuel Use Tax (cents per gallon)	051	\$.03	
Utilities		004	3.50		Communications		005	4.00		Use Tax Purchases	029	2.00	
					Transporting		006	3.00		Use Tax From Inventory	030	2.00	
					Utilities		004	3.00					

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

TRANSACTION PRIVILEGE AND OTHER TAX RATE TABLES

Effective December 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)^B 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 [[] 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) ^B		144	4.00		Hotel/Motel (Additional Tax) ^B		144	2.90		Hotel/Motel (Additional Tax) ^B		144	4.00	
Residential Rental, Leasing, & Licensing for U	Jse	045	3.00		Residential Rental, Leasing, & Licensing for U	lse	045	1.50		Residential Rental, Leasing, & Licensing for U	lse	045	3.00	
Commercial Rental, Leasing, & Licensing for	Use	213	3.00		Commercial Rental, Leasing, & Licensing for U	Jse	213	1.50		Commercial Rental, Leasing, & Licensing for U	Jse	213	3.00	
Rental Occupancy		040	3.00		Rental, Leasing, & Licensing for Use of TPP		214	1.50		Rental Occupancy		040	3.00	
Rental, Leasing, & Licensing for Use of TPP		214	3.00		Restaurant and Bars		011	1.80		Rental, Leasing, & Licensing for Use of TPP		214	4.00	
Restaurant and Bars		011	3.00		Retail Sales		017	1.50		Restaurant and Bars		011	4.00	
Retail Sales		017	3.00		Retail Sales Food for Home Consumption		062	1.50		Retail Sales		017	4.00	
Retail Sales Food for Home Consumption		062	3.00		MRRA Amount D		315	1.50		Retail Sales Food for Home Consumption		062	4.00	
MRRA Amount D		315	3.00		Communications		005	2.75		MRRA Amount D		315	4.00	
Communications		005	3.00		Transporting		006	1.50		Communications		005	4.00	
Transporting		006	3.00		Utilities		004	2.75		Transporting		006	4.00	
Utilities		004	3.00		Jet Fuel Use Tax (cents per gallon)		051	\$.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 December 1, 2019

TABLE 2	MUNICI	PALIT	IES				All t	ax rates are expressed as percentages	(%) unle	ess othe	rwise n	oted.
CITY/TOWN NAME REGION CODE	BUSINESS CODE	TAX RATE	COUNTY	CITY/TOWN NAME REGIO			COUNTY	CITY/TOWN NAME	CODE	BUSINESS CODE	TAX RATE	COUNTY
CLARKDALE CD			YAV	CLIFTON CF			GRN	COLORADO CITY	CC			MOH
Advertising	018	3.50		Advertising	018	3.00		Advertising		018	3.00	
Amusements	012	3.50		Amusements	012	3.00		Amusements		012	7.00	
Contracting – Prime	015	4.50		Contracting – Prime	015	3.00		Contracting – Prime		015	2.00	
Contracting – Speculative Builders	016	4.50		Contracting – Speculative Builders	016	3.00		Contracting – Speculative Builders		016	2.00	
Contracting – Owner Builder	037	4.50		Contracting – Owner Builder	037	3.00		Contracting – Owner Builder		037	2.00	
Job Printing	010	3.50		Job Printing	010	3.00		Job Printing		010	2.00	
Manufactured Buildings	027	3.50		Manufactured Buildings	027	3.00		Manufactured Buildings		027	2.00	
Timbering and Other Extraction	020	3.50		Timbering and Other Extraction	020	3.00		Timbering and Other Extraction		020	2.00	
Severance – Metal Mining	019	0.10		Severance – Metal Mining	019	0.10		Severance – Metal Mining		019	0.10	
Publication	009	3.50		Publication	009	3.00		Publication		009	2.00	
Hotels	044	3.50		Hotels	044	3.00		Hotels		044	7.00	
Hotel/Motel (Additional Tax) ^B	144	2.00		Residential Rental, Leasing, & Licensing for Use	045	3.00		Hotel/Motel (Additional Tax) ^B		144	7.00	
Residential Rental, Leasing, & Licensing for Use	045	3.00		Commercial Rental, Leasing, & Licensing for Use	213	3.00		Residential Rental, Leasing, & Licensing for L	Jse	045	2.00	
Commercial Rental, Leasing, & Licensing for Us	e 213	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	214	3.50		Restaurant and Bars	011	3.00		Rental Occupancy		040	2.00	
Restaurant and Bars	011	3.50		Retail Sales	017	3.00		Rental, Leasing, & Licensing for Use of TPP		214	2.00	
Retail Sales	017	3.50		Retail Sales (Single Item Portion over \$9,999)	377	2.00		Restaurant and Bars		011	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	315	3.50		MRRA Amount D	315	3.00		MRRA Amount D		315	3.00	
Communications	005	3.50		Communications	005	3.00		Communications		005	7.00	
Transporting	006	3.50		Transporting	006	3.00		Transporting		006	2.00	
Utilities	004	3.50		Utilities	004	3.00		Utilities		004	2.00	
								Use Tax Purchases		029	2.00	
								Use Tax From Inventory		030	2.00	

CITY/TOWN NAME	REGION CODE	BUSINESS CODE	TAX RATE	COUNTY
COOLIDGE	CL			PNL
Advertising		018	3.00	
Amusements		012	3.00	
Contracting – Prime		015	4.00	
Contracting – Speculative Builders		016	4.00	
Contracting – Owner Builder		037	4.00	
Feed at Wholesale		116	3.00	
Job Printing		010	3.00	
Manufactured Buildings		027	3.00	
Timbering and Other Extraction		020	3.00	
Severance – Metal Mining		019	0.10	
Publication		009	3.00	
Hotels		044	3.00	
Hotel/Motel (Additional Tax) ^B		144	3.00	
Residential Rental, Leasing, & 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			BUSINESS CODE	TAX RATE	COUNTY
COTTONWOOD	CW			YAV	DEWEY-HUMBOLDT	DH			YAV
Advertising		018	3.50		Advertising		018	2.00	
Amusements		012	3.50		Amusements		012	2.00	
Contracting – Prime		015	4.50		Contracting – Prime		015	2.00	
Contracting – Speculative Builders		016	4.50		Contracting – Speculative Builders		016	2.00	
Contracting – Owner Builder		037	4.50		Contracting – Owner Builder		037	2.00	
Job Printing		010	3.50		Job Printing		010	2.00	
Manufactured Buildings		027	3.50		Manufactured Buildings		027	2.00	
Timbering and Other Extraction		020	3.50		Timbering and Other Extraction		020	2.00	
Severance – Metal Mining		019	0.10		Severance – Metal Mining		019	0.10	
Publication		009	3.50		Publication		009	2.00	
Hotels		044	3.50		Hotels		044	2.00	
Hotel/Motel (Additional Tax) ^B		144	3.50		Hotel/Motel (Additional Tax) ^B		144	2.00	
Residential Rental, Leasing, & Licensing	for Use	045	3.00		Residential Rental, Leasing, & Licensing for	Use	045	2.00	
Commercial Rental, Leasing, & Licensin	g for Use	213	3.50		Commercial Rental, Leasing, & Licensing for	r Use	213	2.00	
Rental Occupancy		040	3.50		Rental, Leasing, & Licensing for Use of TPF)	214	2.00	
Rental, Leasing, & Licensing for Use of	TPP	214	3.50		Restaurant and Bars		011	2.00	
Restaurant and Bars		011	3.50		Retail Sales		017	2.00	
Retail Sales		017	3.50		Retail Sales Food for Home Consumption		062	2.00	
Retail Sales Food for Home Consumption	n	062	3.50		MRRA Amount D		315	2.00	
MRRA Amount D		315	3.50		Communications		005	2.00	
Communications		005	3.50		Transporting		006	2.00	
Transporting		006	3.50		Utilities		004	2.00	
Utilities		004	1.50		Use Tax Purchases		029	2.00	
					Use Tax From Inventory		030	2.00	

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

TRANSACTION PRIVILEGE AND OTHER TAX RATE TABLES Arizona State, County and City Tax Rate Look-Up Tool Effective December 1, 2019 **MUNICIPALITIES** TABLE 2 All tax rates are expressed as percentages (%) unless otherwise noted BUSIN TAX REGION BUSINESS REGION BUSINESS TAX CITY/TOWN NAME COUNTY CITY/TOWN NAME COUNTY **CITY/TOWN NAME** REGION CODE ESS RATE COUNTY RATE CODE CODE CODE CODE RATE GRN CODE DUNCAN DC **EAGAR** EG APA **DOUGLAS** DL СОН Advertising 018 2.00 Amusements 012 3.00 Advertising 018 3.80 Amusements 012 2.00 Contracting - Prime 015 3.00 Amusements 012 3.80 Contracting - Prime 015 2.00 Contracting - Speculative Builders 016 3.00 Contracting - Prime 015 3.80 Contracting - Speculative Builders 016 2.00 Contracting - Owner Builder 037 3.00 Contracting - Speculative Builders 016 3.80 Contracting - Owner Builder Job Printing 3.00 037 2.00 010 Contracting - Owner Builder 037 3.80 Job Printing Manufactured Buildings 027 3.00 010 2.00 Feed at Wholesale 116 3.80 Manufactured Buildings 027 2.00 Timbering and Other Extraction 020 3.00 Job Printing 010 3.80 Timbering and Other Extraction 020 2.00 Severance - Metal Mining 019 0.10 Manufactured Buildings 027 3.80 Severance - Metal Mining Publication 019 0.10 009 3.00 Timbering and Other Extraction 020 3.80 Publication 009 2.00 Hotels 044 3.00 Severance - Metal Mining 0.10 019 Hotels 044 2.00 Hotel/Motel (Additional Tax)B 144 3.00 Publication 009 3.80 Hotel/Motel (Additional Tax) Residential Rental, Leasing, & Licensing for Use 045 144 3.00 3.00 3.80 Commercial Rental, Leasing, & Licensing for Use Hotels 044 Residential Rental, Leasing, & Licensing for Use 045 2.00 213 3.00 Hotel/Motel (Additional Tax)^B 144 4.00 Commercial Rental, Leasing, & Licensing for Use 213 2.00 Rental Occupancy 040 3.00 Residential Rental, Leasing and Licensing for Use 045 2.80 Rental, Leasing, & Licensing for Use of TPP Rental, Leasing, & Licensing for Use of TPP 214 3.00 214 2.00 Commercial Rental, Leasing, & Licensing for Use 213 2.80 Restaurant and Bars Restaurant and Bars 011 2.00 011 3.00 Rental Occupancy 040 2 80 Retail Sales Retail Sales 017 2.00 017 3.00 Rental, Leasing, & Licensing for Use of TPP 214 3.80 Retail Sales Food for Home Consumption Retail Sales (Single Item over \$1,000) 062 2.00 157 2.00 Restaurant and Bars 011 3.80 MRRA Amount [315 2.00 Retail Sales Food for Home Consumption 062 3.00 Retail Sales 017 3.80 Communications 005 2 00 MRRA Amount D 315 3.00 Retail Sales (Single Item Portion Over \$10,000) 367 2.80 Transporting 006 2.00 Communications 005 3.00 Retail Sales Food for Home Consumption 062 3.80 Utilities 004 2.00 Transporting 006 3.00 MRRA Amount D 315 3.80 Utilities 004 3.00 Communications 005 3.80 Use Tax Purchases 029 3.00 Transporting 006 3.80 Use Tax Purchases (Single item over \$1,000) 159 2.00 Utilities 004 3.80 Use Tax From Inventory 030 3.00 Use Tax Purchases 029 3.80 Use Tax Purchases (Single item portion over \$10,000) 369 2.80 Use Tax From Inventory 030 3.80 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 MAR **ELOY EL MIRAGE** EΜ EL PNL **FLAGSTAFF** COC FS Advertising 3.00 3.00 Advertising 2.281 Advertisina 018 018 018 Amusements 012 3.00 Amusements 012 3.00 Amusements 012 2.281 Contracting - Prime 015 3.00 Contracting - Prime 015 Contracting - Prime 015 2.281 4.50 Contracting - Speculative Builders 016 3.00 Contracting - Speculative Builders 016 4.50 Contracting - Speculative Builders 016 2.281 Contracting - Owner Builder 037 3.00 Contracting - Owner Builder 037 4.50 Contracting - Owner Builder 037 2.281 Feed at Wholesale Job Printing 010 3.00 Job Printing 010 3.00 116 2.281 Manufactured Buildings 027 3.00 Manufactured Buildings 027 3.00 Job Printing 010 2.281 Manufactured Buildings Timbering and Other Extraction 020 3.00 Timbering and Other Extraction 020 3.00 027 2.281 Severance - Metal Mining Severance - Metal Mining Timbering and Other Extraction 019 0.10 019 0.10 020 2.281 Publication 009 3.00 Publication 009 3.00 Severance - Metal Mining 019 0.100 Hotels 044 3.00 Hotels 044 4.00 Publication 009 2.281 Hotel/Motel (Additional Tax)^B 144 2.00 Hotel/Motel (Additional Tax) 144 3.00 Hotels 4.281 Residential Rental, Leasing, & Licensing for Use Residential Rental, Leasing, & Licensing for Use Commercial Rental, Leasing, & Licensing for Use 045 3.00 045 3.00 213 2.281 Commercial Rental, Leasing, & Licensing for Use 213 Commercial Rental, Leasing, & Licensing for Use Rental, Leasing, & Licensing for Use of TPP 3.00 213 3.00 214 2.281 Rental, Leasing, & Licensing for Use of TPP 214 3.00 Rental Occupancy 040 3.00 Restaurant and Bars 011 4.281 Rental, Leasing, & Licensing for Use of TPP Restaurant and Bars 011 3.00 214 3.00 Retail Sales 017 2 281 Restaurant and Bars Retail Sales 017 3.00 011 6.00 MRRA Amount D 315 2.281 Retail Sales Food for Home Consumption 062 3.00 Retail Sales 017 3.00 Communications 005 2.281

(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.

337

062

315

005

006

004

029

339

030

1.50

2.00

3.00

3.00

3.00

3.00

3.00

1.50

3.00

Transporting

Public Utility Right of Way

Use Tax From Inventory

Use Tax Purchases

Utilities

006

004

133

029

030

2.281

2.281

2.000

2.281

2.281

Retail Sales (Single Item Portion over \$6,000)

Use Tax Purchases (Single item portion over \$6,000)

Retail Sales Food for Home Consumption

MRRA Amount D

Communications

Use Tax Purchases

Use Tax From Inventory

Transporting

Utilities

315

005

006

004

029

030

MRRA Amount D

Communications

Use Tax Purchases

Use Tax From Inventory

Transporting

Utilities

3.00

3.00

3.00

3.00

3.00

3.00

TRANSACTION PRIVILEGE AND OTHER TAX RATE TABLES

Effective December 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 CITY/TOWN NAME COUNTY COUNTY CITY/TOWN NAME COUNTY CODE CODE RATE CODE CODE RATE CODE CODE RATE **FLORENCE** PNL **FOUNTAIN HILLS** FΗ MAR **FREDONIA** FD COC Advertising 018 2.00 Advertising 018 2.90 Advertising 018 4.00 Amusements 012 2.00 Amusements 012 2.90 Amusements 4.00 012 Contracting - Prime 015 4.00 Contracting - Prime 015 2.90 Contracting - Prime 015 4.00 Contracting - Speculative Builders Contracting - Speculative Builders Contracting – Speculative Builders 016 4.00 016 2.90 016 4.00 Contracting - Owner Builder Contracting - Owner Builder Contracting - Owner Builder 037 4.00 037 2.90 037 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 Timbering and Other Extraction Timbering and Other Extraction 020 2.00 020 2.90 020 4.00 Severance - Metal Mining Severance - Metal Mining Severance - Metal Mining 019 0.10 019 0.10 019 0.10 Publication Publication Publication 009 2.00 009 2.90 009 4.00 2.00 044 2.90 Hotels 044 Hotels Hotels 044 4.00 Hotel/Motel (Additional Tax)B 144 2.00 Hotel/Motel (Additional Tax)B 144 4.00 Residential Rental, Leasing, & Licensing for Use 045 4.00 Residential Rental, Leasing, & Licensing for Use Residential Rental, Leasing, & Licensing for Use Commercial Rental, Leasing, & Licensing for Use 045 2.00 045 1.60 213 4.00 Commercial Rental, Leasing, & Licensing for Use Commercial Rental, Leasing, & Licensing for Use 213 2 00 213 1.60 Rental, Leasing, & Licensing for Use of TPP 214 4.00 Rental, Leasing, & Licensing for Use of TPP Restaurant and Bars 214 2.00 Commercial Lease (Additional Tax) C 313 1.30 011 4.00 Restaurant and Bars 011 2.00 Rental, Leasing, & Licensing for Use of TPP 214 2.90 Retail Sales 017 4.00 Retail Sales 017 2.00 Restaurant and Bars 011 2.90 Retail Sales Food for Home Consumption 062 4.00 Retail Sales Food for Home Consumption 062 2.00 Retail Sales 017 2.90 MRRA Amount D 315 4.00 MRRA Amount 315 2.00 Retail Sales Food for Home Consumption 062 2.90 Communications 005 4.00 Communications 005 2.00 MRRA Amount D 315 2.90 Transporting 006 4.00 Transporting 006 2.00 Communications 005 2.90 Utilities 004 4.00 Utilities Use Tax Purchases 004 2.00 Transporting 006 2.90 029 4.00 Use Tax Purchases Utilities 029 2.00 004 2.90 Use Tax From Inventory 030 4.00 Use Tax From Inventory 030 2.00 Use Tax Purchases 029 2.90 030 2.90 Use Tax From Inventory

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

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

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

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

⁽C) "Additional Tax" means in addition to Commercial Lease.

⁽B) If you report under Hotel (Business code 044), this city has an Additional Hotel tax rate that must be applied and reported (Business Code 144).

TRANSACTION PRIVILEGE AND OTHER TAX RATE TABLES

Arizona State, County and City	Tax Rate	LOOK	(-Up 10	<u> </u>	TRANSACTION PRIVILEG	IL AIN	JUINE	IK I	AN KAI	E TABLES Effective L	ecember	1, 2019	
ABLE 2	MUN	IICIP	ALIT	IES					All t	ax rates are expressed as percentages (%)	unless oth	nerwise	noted.
CITY/TOWN NAME REG	DE CO	INESS ODE	TAX RATE	COUNTY		REGION CODE	BUSINESS CODE	TAX RATE	COUNTY	CITY/TOWN NAME REGION CODE	BUSINESS CODE	TAX RATE	COUNT
GLOBE G	L			GLA	GOODYEAR	GY			MAR	GUADALUPE GU			MAR
Advertising	0	18	2.30		Advertising		018	2.50		Advertising	018	4.00	
Amusements	0	12	2.30		Amusements		012	2.50		Amusements	012	5.00	
Contracting – Prime	0	15	2.30		Contracting – Prime		015	3.50		Contracting – Prime	015	4.00	
Contracting – Speculative Builders	0	16	2.30		Contracting – Speculative Builders		016	3.50		Contracting – Speculative Builders	016	4.00	
Contracting – Owner Builder	0.	37	2.30		Contracting – Owner Builder		037	3.50		Contracting – Owner Builder	037	4.00	
ob Printing	0	10	2.30		Job Printing		010	2.50		Job Printing	010	4.00	
Manufactured Buildings	0	27	2.30		Jet Fuel Sales (cents per gallon)		049	\$.03		Manufactured Buildings	027	4.00	
Timbering and Other Extraction	0.	20	2.30		Manufactured Buildings		027	2.50		Timbering and Other Extraction	020	4.00	
Severance – Metal Mining	0	19	0.10		Timbering and Other Extraction		020	2.50		Severance – Metal Mining	019	0.10	
Publication	0	09	2.30		Severance – Metal Mining		019	0.10		Publication	009	4.00	
lotels	0	44	2.30		Publication		009	2.50		Hotels	044	4.00	
lotel/Motel (Additional Tax) ^B	1	44	3.00		Hotels		044	2.50		Hotel/Motel (Additional Tax) ^B	144	6.00	
Commercial Rental, Leasing, & Licensing for I	Use 2	13	2.00		Hotel/Motel (Additional Tax) ^B		144	2.50		Residential Rental, Leasing, & Licensing for Use	045	3.00	
Rental, Leasing, & Licensing for Use of TPP	2	14	2.30		Residential Rental, Leasing, & Licensing for	r Use	045	2.50		Commercial Rental, Leasing, & Licensing for Use	213	3.00	
Restaurant and Bars	0	11	2.30		Commercial Rental, Leasing, & Licensing fo	or Use	213	2.50		Rental, Leasing, & Licensing for Use of TPP	214	4.00	
Retail Sales	0	17	2.30		Rental, Leasing, & Licensing for Use of TPF	Р	214	2.50		Restaurant and Bars	011	5.00	
Retail Sales Food for Home Consumption	0	62	2.30		Restaurant and Bars		011	4.00		Retail Sales	017	4.00	
IRRA Amount D	3	15	2.30		Retail Sales		017	2.50		Retail Sales Food for Home Consumption	062	4.00	
Communications	0	05	2.30		Retail Sales (Single item over \$5,000)		717	1.20		MRRA Amount D	315	4.00	
Fransporting	0	06	2.30		Retail Sales Food for Home Consumption		062	2.00		Communications	005	4.00	
Jtilities	0	04	2.30		MRRA Amount D		315	2.50		Transporting	006	4.00	
Use Tax Purchases	0	29	2.30		Communications		005	2.50		Utilities	004	4.00	
Jse Tax from Inventory	0	30	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.
					Use Tax Purchases (Single item over \$5,00	00)	729	1.20		of 4/1/2015 it is collected by the Department of Reve	nue.		
					Use Tax From Inventory		030	2.50					

	REGION CODE	BUSINESS CODE	TAX RATE	COUNTY	CITY/TOWN NAME	REGION CODE	BUSINESS CODE	TAX RATE	COUNTY		REGION 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) ^B		144	2.00		Publication		009	1.90	
Hotels		044	3.00		Residential Rental, Leasing, & Licensing f		045	3.00		Hotels		044	1.90	
Hotel/Motel (Additional Tax) ^B		144	2.00		Commercial Rental, Leasing, & Licensing		213	3.00		Residential Rental, Leasing, & Licensing for U		045	1.00	
Residential Rental, Leasing, & Licensing fo		045	3.00		Rental, Leasing, & Licensing for Use of TF	P	214	3.00		Commercial Rental, Leasing, & Licensing for	Use	213	1.00	
Commercial Rental, Leasing, & Licensing for	or Use	213	3.00		Restaurant and Bars		011	3.00		Rental Occupancy		040	1.90	
Rental Occupancy		040	3.00		Retail Sales		017	3.00		Rental, Leasing, & Licensing for Use of TPP		214	1.90	
Rental, Leasing, & Licensing for Use of TP	P	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.
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TRANSACTION PRIVILEGE AND OTHER TAX RATE TABLES

TABLE 2	M	UNICIE	PALIT	TES					All	tax rates are expressed as percentages (%) u	ınless oth	erwise	e noted.
CITY/TOWN NAME REGIO		USINESS	TAX RATE	COUNTY	CITY/TOWN NAME REGION CODE	BUSIN		TAX RATE	COUNTY	CITY/TOWN NAME REGION CODE	BUSINESS CODE	TAX RATE	COUNTY
JEROME JO)			YAV	KEARNY KN				PNL	KINGMAN KM			MOH
Advertising		018	3.50		Advertising	01	8	3.00		Advertising	018	2.50	
Amusements		012	3.50		Amusements	01	2	3.00		Amusements	012	2.50	
Contracting – Prime		015	3.00		Contracting – Prime	01	5	4.00		Contracting – Prime	015	2.50	
Contracting – Speculative Builders		016	3.00		Contracting – Speculative Builders	01	6	4.00		Contracting – Speculative Builders	016	2.50	
Contracting – Owner Builder		037	3.00		Contracting – Owner Builder	03	7	4.00		Contracting – Owner Builder	037	2.50	
Job Printing		010	3.50		Job Printing	01	0	3.00		Job Printing	010	2.50	
Manufactured Buildings		027	3.50		Manufactured Buildings	02	7	3.00		Manufactured Buildings	027	2.50	
Timbering and Other Extraction		020	3.50		Timbering and Other Extraction	02	0	3.00		Timbering and Other Extraction	020	2.50	
Severance – Metal Mining		019	0.10		Publication	00	9	3.00		Severance – Metal Mining	019	0.10	
Publication		009	3.50		Hotels	04	4	3.00		Publication	009	2.50	
Hotels		044	3.50		Hotel/Motel (Additional Tax) ^B	14	4	3.00		Hotels	044	2.50	
Hotel/Motel (Additional Tax) ^B		144	3.00		Residential Rental, Leasing, & Licensing for Use	04	5	2.50		Hotel/Motel (Additional Tax) ^B	144	4.00	
Residential Rental, Leasing, & Licensing for U	se	045	3.50		Commercial Rental, Leasing, & Licensing for Use	21	3	2.50		Residential Rental, Leasing, & Licensing for Use	045	2.00	
Commercial Rental, Leasing, & Licensing for L	Jse	213	3.50		Rental, Leasing, & Licensing for Use of TPP	21	4	3.00		Commercial Rental, Leasing, & Licensing for Use	213	2.00	
Rental, Leasing, & Licensing for Use of TPP		214	3.50		Restaurant and Bars	01	1	3.00		Rental, Leasing, & Licensing for Use of TPP	214	2.50	
Restaurant and Bars		011	4.50		Retail Sales	01	7	3.00		Restaurant and Bars	011	2.50	
Retail Sales		017	3.50		Retail Sales Food for Home Consumption	06	2	3.00		Restaurant and Bars (Additional Tax) A	111	1.00	
MRRA Amount D		315	3.50		MRRA Amount D	31	5	3.00		Retail Sales	017	2.50	
Communications		005	3.50		Communications	00	5	3.00		MRRA Amount D	315	2.50	
Transporting		006	3.50		Transporting	00	6	3.00		Communications	005	2.50	
Utilities		004	3.50		Utilities	00	4	3.00		Transporting	006	2.50	
										Utilities	004	2.50	
										Use Tax Purchases	029	2.50	
										Use Tax From Inventory	030	2.50	

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

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

Arizona State, County and C	City <u>Tax I</u>	Rate Lool	k-Up To	<u>ol</u>	TRANSACTION PRIVILEGE	ΞΑΝ	ID OTH	HER 1	TAX RAT	E TABLES Effective	Decembe	r 1, 201	19
TABLE 2	N	JUNICIF	PALITI	ES					All	ax rates are expressed as percentages (%) unless o	therwi	se noted.
CITY/TOWN NAME	REGION CODE	BUSINESS	TAX RATE	COUNTY		GION ODE	BUSINESS CODE	TAX RATE	COUNTY	CITY/TOWN NAME REGION CODE	BUSINESS	TAX RATE	COUNTY
MARANA	MA			MA/PNL	MARICOPA M	/IP			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		015 016	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	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		027	2.00		Jet Fuel Sales (cents per gallon)	049	\$.03	
Severance – Metal Mining		019	0.10		Timbering and Other Extraction		020	2.00		Manufactured Buildings	027	2.00	
Publication		009	2.00		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) ^B		144	6.00		Hotels		044	2.00		Publication	009	2.00	
Commercial Rental, Leasing, & Licensi	ng for Use	213	2.00		Hotel/Motel (Additional Tax) ^B		144	2.00		Hotels	044	2.00	
Rental Occupancy		040	2.00		Residential Rental, Leasing, & Licensing for Us		045	2.00		Hotel/Motel (Additional Tax) ^B	144	5.00	
Rental, Leasing, & Licensing for Use of	TPP	214	2.00		Commercial Rental, Leasing, & Licensing for U	Jse	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	213	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	011	2.00	
Communications		005 006	4.00 2.00		Retail Sales Food for Home Consumption MRRA Amount D		062 315	2.00		Retail Sales MRRA Amount D	017 315	2.00	
Transporting Utilities		006	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	
eco rax rom mromory		000	2.00		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 CODE	BUSINESS	S TAX RATE		CITY/TOWN NAME REGIO CODE		BUSINESS	TAX RATE	COUNTY	CITY/TOWN NAME REGION CODE	BUSINESS CODE	TAX RATE	COUNTY
MIAMI	MM			GLA	NOGALES NO	1			STC	ORO VALLEY OR			PMA
Advertising		018	2.50		Advertising		018	2.00		Advertising	018	2.50	
Amusements		012	2.50		Amusements		012	2.00		Amusements	012	2.50	
Contracting – Prime		015	2.50		Contracting – Prime		015	2.00		Contracting – Prime	015	4.00	
Contracting – Speculative Builders		016	2.50		Contracting – Speculative Builders		016	2.00		Contracting – Speculative Builders	016	4.00	
Contracting – Owner Builder		037	2.50		Contracting – Owner Builder		037	2.00 2.00		Contracting – Owner Builder	037	4.00 2.50	
Job Printing Manufactured Buildings		010 027	2.50 2.50		Job Printing Manufactured Buildings		010 027	2.00		Job Printing Manufactured Buildings	010 027	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	g for Use	045	2.50		Hotel/Motel (Additional Tax) ^B		144	4.00		Hotel/Motel (Additional Tax) B	144	6.00	
Commercial Rental, Leasing, & Licensi	ng for Use	213	2.50		Residential Rental, Leasing, & Licensing for Us	se	045	2.00		Rental Occupancy	040	2.00	
Rental, Leasing, & Licensing for Use of	TPP	214	2.50		Commercial Rental, Leasing, & Licensing for U	Jse	213	2.00		Rental, Leasing, & Licensing for Use of TPP	214	2.50	
Restaurant and Bars		011	2.50		Rental, Leasing, & Licensing for Use of TPP		214	2.00		Restaurant and Bars	011	2.50	
Retail Sales		017	2.50		Restaurant and Bars		011	2.00		Retail Sales	017	2.50	
Retail Sales Food for Home Consumpti	ion	062	2.50		Retail Sales		017	2.00		MRRA Amount D	315	2.50	
MRRA Amount D		315	2.50		Retail Sales for Food for Home Consumption		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					
					Transporting Utilities		006 004	2.00 2.00					
					Public Utility Right of Way		133	2.00					
					Wastewater Utility Services		485	2.00					
					•		100	2.00					

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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.

Arizona State, County and City		<u>e Look-U</u>			TRANSACTION PRIVILEG	= AND	OTH	EK I	AX RAI	E TABLES Effective	e Decembe	er 1, 20°	19
ABLE 2	MU	NICIPAL	LITIES	S					All	tax rates are expressed as percentages (%) unless (otherwi	se noted.
CITY/TOWN NAME	REGION CODE	BUSINESS	TAX RATE	COUNTY			NESS DDE	TAX RATE	COUNTY	CITY/TOWN NAME REGION CODE		TAX RATE	COUNTY
PAGE	PG			coc	PARADISE VALLEY F	٧			MAR	PARKER PK			LAP
Advertising		018	3.00		Advertising		18	2.50		Advertising	018	2.00	
Amusements		012	3.00		Amusements		12	2.50		Amusements	012	2.00	
Contracting – Prime		015	3.00		Contracting – Prime		15	2.50		Contracting – Prime	015	2.00	
Contracting – Speculative Builders		016	3.00		Contracting – Speculative Builders		16	2.50		Contracting – Speculative Builders	016	2.00	
Contracting – Owner Builder		037	3.00		Contracting – Owner Builder	0:	37	2.50		Contracting – Owner Builder	037	2.00	
Job Printing		010	3.00		Job Printing	0	10	2.50		Job Printing	010	2.00	
Manufactured Buildings		027	3.00		Manufactured Buildings	0:	27	2.50		Manufactured Buildings	027	2.00	
Timbering and Other Extraction		020	3.00		Timbering and Other Extraction	0:	20	2.50		Timbering and Other Extraction	020	2.00	
Severance – Metal Mining		019	0.10		Severance – Metal Mining		19	0.10		Severance – Metal Mining	019	0.10	
Publication		009	3.00		Publication	0	09	2.50		Publication	009	2.00	
Hotels		044	3.00		Hotels	0-	44	2.50		Hotels	044	2.00	
Hotel/Motel (Additional Tax) B		144	4.263		Hotel/Motel (Additional Tax) B	1	44	3.40		Hotel/Motel (Additional Tax) B	144	4.00	
Residential Rental, Leasing, & Licensing for	r Use	045	3.00		Residential Rental, Leasing, & Licensing for L	se 0	45	1.65		Residential Rental, Leasing, & Licensing for Use	045	2.00	
Commercial Rental, Leasing, & Licensing for	or Use	213	3.00		Commercial Rental, Leasing, & Licensing for	Jse 2	13	1.65		Commercial Rental, Leasing, & Licensing for Us	e 213	2.00	
Rental, Leasing, & Licensing for Use of TPF	Р	214	3.00		Commercial Lease (Additional Tax) C	3	13	0.85		Rental, Leasing, & Licensing for Use of TPP	214	2.00	
Restaurant and Bars		011	4.00		Rental Occupancy	0-	40	1.65		Restaurant and Bars	011	4.00	
Retail Sales		017	3.00		Rental, Leasing, & Licensing for Use of TPP	2	14	2.50		Retail Sales	017	2.00	
Retail Sales (Single Item Portion over \$3,00	00)	387	2.00		Restaurant and Bars	0	11	2.50		Retail Sales (Single Item Portion over \$2,500)	467	1.00	
Retail Sales Food for Home Consumption		062	3.00		Retail Sales	0	17	2.50		MRRA Amount D	315	2.00	
MRRA Amount D		315	3.00		Retail Sales Food for Home Consumption	0	32	2.50		Communications	005	2.00	
Communications		005	3.00		MRRA Amount D	3	15	2.50		Transporting	006	2.00	
Transporting		006	3.00		Communications	0	05	2.50		Utilities	004	3.00	
Utilities		004	3.00		Transporting	0	06	2.50					
								0.50					
Use Tax Purchases		029	3.00		Utilities	0	J4	2.50					
	,	389 030	2.00 3.00		Use Tax Purchases Use Tax From Inventory	0:	29 30	2.50 2.50					
Use Tax Purchases Use Tax Purch (Single Item Portion over \$3	REGION CODE	389	2.00	COUNTY	Use Tax Purchases Use Tax From Inventory REI	0: 0: GION BUSI	29	2.50	COUNTY	CITY/TOWN NAME REGIO		TAX RATE	COUNTY
Use Tax Purchases Use Tax Purch (Single Item Portion over \$3 Use Tax From Inventory CITY/TOWN NAME PATAGONIA	REGION	389 030 BUSINESS CODE	2.00 3.00 TAX RATE	COUNTY	Use Tax Purchases Use Tax From Inventory CITY/TOWN NAME REI CC PAYSON F	O: O: GION BUSI DDE CC	29 30 NESS DE	2.50 2.50 TAX RATE	COUNTY	CITY/TOWN NAME REGION PEORIA PE		TAX RATE	COUNTY MAR/Y
Use Tax Purchases Use Tax Purch (Single Item Portion over \$3 Use Tax From Inventory CITY/TOWN NAME PATAGONIA Advertising	REGION CODE	389 030 BUSINESS CODE	2.00 3.00 TAX RATE		Use Tax Purchases Use Tax From Inventory CITY/TOWN NAME PAYSON Advertising	GION BUSI	29 30 NESS DDE	2.50 2.50 TAX RATE		CITY/TOWN NAME CODE			
Use Tax Purchases Use Tax Purch (Single Item Portion over \$3 Use Tax From Inventory CITY/TOWN NAME PATAGONIA Advertising Amusements	REGION CODE	389 030 BUSINESS CODE 018 012	2.00 3.00 TAX RATE 3.00 3.00		Use Tax Purchases Use Tax From Inventory CITY/TOWN NAME CC PAYSON Advertising Amusements	GION BUSI DDE CC SS 0	29 30 NESS DDE 18 12	2.50 2.50 TAX RATE 2.88 2.88		PEORIA PE	CODE	RATE	
Use Tax Purchases Use Tax Purch (Single Item Portion over \$3 Use Tax From Inventory CITY/TOWN NAME PATAGONIA Advertising Amusements Contracting – Prime	REGION CODE	389 030 BUSINESS CODE 018 012 015	2.00 3.00 TAX RATE 3.00 3.00 3.00		Use Tax Purchases Use Tax From Inventory CITY/TOWN NAME PAYSON Advertising Amusements Contracting – Prime	GION BUSI DDE CC S	29 30 NESS DDE 18 12	2.50 2.50 TAX RATE 2.88 2.88 2.88		PEORIA PE Advertising	CODE 018	1.80	
Use Tax Purchases Use Tax Purch (Single Item Portion over \$3 Use Tax From Inventory CITY/TOWN NAME PATAGONIA Advertising Amusements Contracting – Prime Contracting – Speculative Builders	REGION CODE	389 030 BUSINESS CODE 018 012 015 016	2.00 3.00 TAX RATE 3.00 3.00 3.00 3.00		Use Tax Purchases Use Tax From Inventory CITY/TOWN NAME PAYSON Advertising Amusements Contracting – Prime Contracting – Speculative Builders	GION BUSI DDE CC S	29 30 NESS DDE 18 12 15 16	2.50 2.50 TAX RATE 2.88 2.88 2.88 2.88		PEORIA PE Advertising Amusements	018 012	1.80 2.80	
Use Tax Purchases Use Tax Purch (Single Item Portion over \$3 Use Tax From Inventory CITY/TOWN NAME PATAGONIA Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder	REGION CODE	389 030 BUSINESS CODE 018 012 015 016 037	2.00 3.00 TAX RATE 3.00 3.00 3.00 3.00 3.00		Use Tax Purchases Use Tax From Inventory CITY/TOWN NAME PAYSON Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder	GION BUSI DDE CC S 0 0 0 0	29 30 NESS DDE 18 12 15 16 37	2.50 2.50 TAX RATE 2.88 2.88 2.88 2.88 2.88		PEORIA PE Advertising Amusements Contracting – Prime	018 012 015	1.80 2.80 1.80	
Use Tax Purchases Use Tax Purch (Single Item Portion over \$3 Use Tax From Inventory CITY/TOWN NAME PATAGONIA Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Feed at Wholesale	REGION CODE	389 030 BUSINESS CODE 018 012 015 016 037 116	2.00 3.00 TAX RATE 3.00 3.00 3.00 3.00 3.00 3.00		Use Tax Purchases Use Tax From Inventory CITY/TOWN NAME PAYSON Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing	GION BUSI DDE CC SS 0 0 0 0 0 0	29 30 NESS DDE 18 12 15 16 37	2.50 2.50 TAX RATE 2.88 2.88 2.88 2.88 2.88 2.88		PEORIA PE Advertising Amusements Contracting – Prime Contracting – Speculative Builders	018 012 015 016	1.80 2.80 1.80 1.80	
Use Tax Purchases Use Tax Purch (Single Item Portion over \$3 Use Tax From Inventory CITY/TOWN NAME PATAGONIA Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Feed at Wholesale Job Printing	REGION CODE	389 030 BUSINESS CODE 018 012 015 016 037 116 010	2.00 3.00 TAX RATE 3.00 3.00 3.00 3.00 3.00 3.00 3.00 3.0		Use Tax Purchases Use Tax From Inventory CITY/TOWN NAME PAYSON Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing Manufactured Buildings	GION BUSI DDE CC SS 0 0 0 0 0 0 0	29 30 NESS DDE 18 12 15 16 337 10 27	2.50 2.50 TAX RATE 2.88 2.88 2.88 2.88 2.88 2.88 2.88		PEORIA PE Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder	018 012 015 016 037	1.80 2.80 1.80 1.80 1.80	
Use Tax Purchases Use Tax Purch (Single Item Portion over \$3 Use Tax From Inventory CITY/TOWN NAME PATAGONIA Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Feed at Wholesale Job Printing Manufactured Buildings	REGION CODE	389 030 BUSINESS CODE 018 012 015 016 037 116 010 027	2.00 3.00 TAX RATE 3.00 3.00 3.00 3.00 3.00 3.00 3.00 3.0		Use Tax Purchases Use Tax From Inventory CITY/TOWN NAME PAYSON Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing Manufactured Buildings Timbering and Other Extraction	000 000 000 000 000 000 000 000 000 00	29 30 NESS DDE 18 12 15 16 337 10 27 20	2.50 2.50 TAX RATE 2.88 2.88 2.88 2.88 2.88 2.88 2.88 2.8		PEORIA PE Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing	018 012 015 016 037 010	1.80 2.80 1.80 1.80 1.80 1.80	
Use Tax Purchases Use Tax Purch (Single Item Portion over \$3 Use Tax From Inventory CITY/TOWN NAME PATAGONIA Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Feed at Wholesale Job Printing Manufactured Buildings Timbering and Other Extraction	REGION CODE	389 030 BUSINESS CODE 018 012 015 016 037 116 010 027	2.00 3.00 TAX RATE 3.00 3.00 3.00 3.00 3.00 3.00 3.00 3.0		Use Tax Purchases Use Tax From Inventory CITY/TOWN NAME PAYSON Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining	OCCUPATION	29 30 NESS DDE 18 12 15 16 37 10 27 20 19	2.50 2.50 2.50 TAX RATE 2.88 2.88 2.88 2.88 2.88 2.88 2.88 2.8		PEORIA PE Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing Manufactured Buildings	018 012 015 016 037 010 027	1.80 2.80 1.80 1.80 1.80 1.80 1.80	
Use Tax Purchases Use Tax Purch (Single Item Portion over \$3 Use Tax From Inventory CITY/TOWN NAME PATAGONIA Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Feed at Wholesale Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining	REGION CODE	389 030 BUSINESS CODE 018 012 015 016 037 116 010 027 020 019	3.00 3.00 TAX RATE 3.00 3.00 3.00 3.00 3.00 3.00 3.00 3.0		Use Tax Purchases Use Tax From Inventory CITY/TOWN NAME PAYSON Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication	000 000 000 000 000 000 000 000 000 00	29 30 NESS DDE 18 12 15 16 37 10 27 20 19	2.50 2.50 2.50 TAX RATE 2.88 2.88 2.88 2.88 2.88 2.88 2.88 2.8		PEORIA PE Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing Manufactured Buildings Timbering and Other Extraction	018 012 015 016 037 010 027 020	1.80 2.80 1.80 1.80 1.80 1.80 1.80 1.80	
Use Tax Purchases Use Tax Purch (Single Item Portion over \$3 Use Tax From Inventory CITY/TOWN NAME PATAGONIA Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Feed at Wholesale Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication	REGION CODE	389 030 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 Purchases Use Tax From Inventory CITY/TOWN NAME PAYSON Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting — Owner Builder Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels	000 000 000 000 000 000 000 000 000 00	29 30 NESS DDE 18 12 15 16 37 10 227 220 19 09	2.50 2.50 2.50 TAX RATE 2.88 2.88 2.88 2.88 2.88 2.88 2.88 2.8		PEORIA PE Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining	018 012 015 016 037 010 027 020 019	1.80 2.80 1.80 1.80 1.80 1.80 1.80 1.80 0.10	
Use Tax Purchases Use Tax Purch (Single Item Portion over \$3 Use Tax From Inventory CITY/TOWN NAME PATAGONIA Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Feed at Wholesale Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels	REGION CODE	389 030 BUSINESS CODE 018 012 015 016 037 116 010 027 020 019 009 044	2.00 3.00 TAX RATE 3.00 3.00 3.00 3.00 3.00 3.00 3.00 3.0		Use Tax Purchases Use Tax From Inventory CITY/TOWN NAME PAYSON Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Hotel/Motel (Additional Tax) B	0:000 BUSISION BUSISION BUSISION BUSISION BUSISION BUSISION CCC S S S S S S S S S S S S S S S S S	29 30 NESS DDE 18 12 15 16 37 10 27 20 19 99 44	2.50 2.50 2.50 TAX RATE 2.88 2.88 2.88 2.88 2.88 2.88 2.88 2.8		PEORIA PE Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication	018 012 015 016 037 010 027 020 019	1.80 2.80 1.80 1.80 1.80 1.80 1.80 1.80 0.10 1.80	
Use Tax Purchases Use Tax Purch (Single Item Portion over \$3 Use Tax From Inventory CITY/TOWN NAME PATAGONIA Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Feed at Wholesale Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Hotel/Motel (Additional Tax) B	REGION CODE PA	389 030 BUSINESS CODE 018 012 015 016 037 116 010 027 020 019 009 044 144	2.00 3.00 TAX RATE 3.00 3.00 3.00 3.00 3.00 3.00 3.00 3.0		Use Tax Purchases Use Tax From Inventory CITY/TOWN NAME PAYSON Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Hotel/Motel (Additional Tax) B Commercial Rental, Leasing, & Licensing for	000 000 000 000 000 000 000 000 000 00	29 30 NESS DDE 18 12 15 16 37 10 27 20 19 9 44 44 44	2.50 2.50 2.50 TAX RATE 2.88 2.88 2.88 2.88 2.88 2.88 2.88 2.8		PEORIA PE Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels	018 012 015 016 037 010 027 020 019 009 044 144	1.80 2.80 1.80 1.80 1.80 1.80 1.80 1.80 0.10 1.80 1.8	
Use Tax Purchases Use Tax Purch (Single Item Portion over \$3 Use Tax From Inventory CITY/TOWN NAME PATAGONIA Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Feed at Wholesale Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Hotel/Motel (Additional Tax) B Residential Rental, Leasing, & Licensing for	REGION CODE PA	389 030 BUSINESS CODE 018 012 015 016 037 116 010 027 020 019 009 044 144 045	2.00 3.00 TAX RATE 3.00 3.00 3.00 3.00 3.00 3.00 3.00 3.0		Use Tax Purchases Use Tax From Inventory CITY/TOWN NAME PAYSON Advertising Amusements Contracting – Prime Contracting – Owner Builders Contracting – Owner Builder Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Hotel/Motel (Additional Tax) B Commercial Rental, Leasing, & Licensing for Rental Occupancy	000 000 000 000 000 000 000 000 000 00	29 30 NESS DDE 18 12 15 16 37 10 27 20 19 99 44 44 13 40	2.50 2.50 2.50 TAX RATE 2.88 2.88 2.88 2.88 2.88 2.88 2.88 2.8		PEORIA PE Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Hotel/Motel (Additional Tax) B	018 012 015 016 037 010 027 020 019 009 044 144	1.80 2.80 1.80 1.80 1.80 1.80 1.80 1.80 0.10 1.80 3.80	
Use Tax Purchases Use Tax Purch (Single Item Portion over \$3 Use Tax From Inventory CITY/TOWN NAME PATAGONIA Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Feed at Wholesale Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Hotel/Motel (Additional Tax) B Residential Rental, Leasing, & Licensing for Commercial Rental, Leasing, & Licensing for	REGION CODE PA	389 030 BUSINESS CODE 018 012 015 016 037 116 010 027 020 019 009 044 144 045 213	2.00 3.00 TAX RATE 3.00 3.00 3.00 3.00 3.00 3.00 3.00 3.0		Use Tax Purchases Use Tax From Inventory CITY/TOWN NAME PAYSON Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Hotel/Motel (Additional Tax) B Commercial Rental, Leasing, & Licensing for Rental Occupancy Rental, Leasing, & Licensing for Use of TPP	000 000 000 000 000 000 000 000 000 00	29 30 NESS DDE 18 12 15 16 37 10 227 220 19 99 44 44 44 44 44 13 40 14	2.50 2.50 2.50 TAX RATE 2.88 2.88 2.88 2.88 2.88 2.88 2.88 2.8		PEORIA PE Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Hotel/Motel (Additional Tax) B Residential Rental, Leasing, & Licensing for Use Commercial Rental, Leasing, & Licensing for Use Rental Occupancy	018 012 015 016 037 010 027 020 019 009 044 144 9 045 e 213	1.80 2.80 1.80 1.80 1.80 1.80 1.80 0.10 1.80 3.80 1.80 1.80 1.80	
Use Tax Purchases Use Tax Purch (Single Item Portion over \$3 Use Tax From Inventory CITY/TOWN NAME PATAGONIA Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Feed at Wholesale Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Hotel/Motel (Additional Tax) B Residential Rental, Leasing, & Licensing for Commercial Rental, Leasing, & Licensing for Rental Occupancy	REGION CODE PA	389 030 BUSINESS CODE 018 012 015 016 037 116 010 027 020 019 009 044 144 045 213 040	2.00 3.00 3.00 3.00 3.00 3.00 3.00 3.00		Use Tax Purchases Use Tax From Inventory CITY/TOWN NAME PAYSON Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Hotel/Motel (Additional Tax) B Commercial Rental, Leasing, & Licensing for Rental Occupancy Rental, Leasing, & Licensing for Use of TPP Restaurant and Bars	000 000 000 000 000 000 000 000 000 00	29 30 NESS DDE 18 12 15 16 37 10 27 20 19 99 44 44 44 13	2.50 2.50 2.50 TAX RATE 2.88 2.88 2.88 2.88 2.88 2.88 2.88 2.8		PEORIA PE Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Hotel/Motel (Additional Tax) B Residential Rental, Leasing, & Licensing for Use Commercial Rental, Leasing, & Licensing for Use Rental Occupancy Rental, Leasing, & Licensing for Use of TPP	CODE 018 012 015 016 037 010 027 020 019 009 044 144 045 045 e 213 040 214	1.80 2.80 1.80 1.80 1.80 1.80 1.80 0.10 1.80 3.80 1.80 1.80 1.80	
Use Tax Purchases Use Tax Purch (Single Item Portion over \$3 Use Tax From Inventory CITY/TOWN NAME PATAGONIA Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Feed at Wholesale Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Hotel/Motel (Additional Tax) B Residential Rental, Leasing, & Licensing for Commercial Rental, Leasing, & Licensing for Rental Occupancy Rental, Leasing, & Licensing for Use of TPR	REGION CODE PA	389 030 BUSINESS CODE 018 012 015 016 037 116 010 027 020 019 009 044 144 045 213 040 214	2.00 3.00 3.00 3.00 3.00 3.00 3.00 3.00		Use Tax Purchases Use Tax From Inventory CITY/TOWN NAME PAYSON Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Hotel/Motel (Additional Tax) B Commercial Rental, Leasing, & Licensing for Rental Occupancy Rental, Leasing, & Licensing for Use of TPP Restaurant and Bars Retail Sales	00:000	29 30 NESS DDE 18 12 15 16 16 37 10 227 27 29 99 99 44 44 44 41 13 40 40 41 41 41 41	2.50 2.50 2.50 TAX RATE 2.88 2.88 2.88 2.88 2.88 0.10 2.88 2.88 2.88 2.88 2.88 2.88 2.88 2.8		PEORIA PE Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Hotel/Motel (Additional Tax) Residential Rental, Leasing, & Licensing for Use Commercial Rental, Leasing, & Licensing for Use Rental Occupancy Rental, Leasing, & Licensing for Use of TPP Restaurant and Bars	CODE 018 012 015 016 037 010 027 020 019 009 044 144 045 e 213 040 214 011	1.80 2.80 1.80 1.80 1.80 1.80 1.80 0.10 1.80 1.8	
Use Tax Purchases Use Tax Purch (Single Item Portion over \$3 Use Tax From Inventory CITY/TOWN NAME PATAGONIA Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Feed at Wholesale Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Hotel/Motel (Additional Tax) B Residential Rental, Leasing, & Licensing for Commercial Rental, Leasing, & Licensing for Rental Occupancy Rental, Leasing, & Licensing for Use of TPR Restaurant and Bars	REGION CODE PA	389 030 BUSINESS CODE 018 012 015 016 037 116 010 027 020 019 009 044 144 045 213 040 214 011	2.00 3.00 TAX RATE 3.00 3.00 3.00 3.00 3.00 3.00 3.00 3.0		Use Tax Purchases Use Tax From Inventory CITY/TOWN NAME PAYSON Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Hotel/Motel (Additional Tax) Commercial Rental, Leasing, & Licensing for Rental Occupancy Rental Occupancy Rental, Leasing, & Licensing for Use of TPP Restaurant and Bars Retail Sales Retail Sales Food for Home Consumption	000 000 000 000 000 000 000 000 000 00	29 30 NESS 18 12 15 16 6 37 7 10 22 7 22 9 9 9 9 9 44 44 44 41 13 40 14 11 11	2.50 2.50 2.50 TAX RATE 2.88 2.88 2.88 2.88 2.88 2.88 2.88 2.8		PEORIA PE Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Hotel/Motel (Additional Tax) B Residential Rental, Leasing, & Licensing for Use Commercial Rental, Leasing, & Licensing for Use Rental Occupancy Rental, Leasing, & Licensing for Use of TPP Restaurant and Bars Retail Sales	018 012 015 016 037 010 027 020 019 009 044 144 2 045 e 213 040 214 011	1.80 2.80 1.80 1.80 1.80 1.80 0.10 1.80 0.10 1.80 1.8	
Use Tax Purchases Use Tax Purch (Single Item Portion over \$3 Use Tax From Inventory CITY/TOWN NAME PATAGONIA Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Feed at Wholesale Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Hotel/Motel (Additional Tax) B Residential Rental, Leasing, & Licensing for Commercial Rental, Leasing, & Licensing for Rental Occupancy Rental, Leasing, & Licensing for Use of TPR Restaurant and Bars Retail Sales	REGION CODE PA	389 030 BUSINESS CODE 018 012 015 016 037 116 010 027 020 019 009 044 144 045 213 040 214 011	2.00 3.00 TAX RATE 3.00 3.00 3.00 3.00 3.00 3.00 3.00 3.0		Use Tax Purchases Use Tax From Inventory CITY/TOWN NAME PAYSON Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Hotel/Motel (Additional Tax) B Commercial Rental, Leasing, & Licensing for Rental Occupancy Rental, Leasing, & Licensing for Use of TPP Restaurant and Bars Retail Sales Retail Sales Food for Home Consumption MRRA Amount D	000 000 000 000 000 000 000 000 000 00	29 30 NESS 18 12 115 16 6 7 7 7 10 20 19 9 9 9 9 14 4 4 4 4 11 11 17 7 5 2 2	2.50 2.50 2.50 TAX RATE 2.88 2.88 2.88 2.88 2.88 2.88 2.88 2.8		PEORIA PE Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Hotel/Motel (Additional Tax) Residential Rental, Leasing, & Licensing for Use Commercial Rental, Leasing, & Licensing for Use Rental Occupancy Rental, Leasing, & Licensing for Use of TPP Restaurant and Bars Retail Sales Retail Sales Retail Sales Food for Home Consumption	018 012 015 016 037 010 027 020 019 009 044 144 045 e 213 040 214 011 017	1.80 2.80 1.80 1.80 1.80 1.80 1.80 0.10 1.80 3.80 1.80 1.80 1.80 1.80 1.80 1.80	
Use Tax Purchases Use Tax Purch (Single Item Portion over \$3 Use Tax From Inventory CITY/TOWN NAME PATAGONIA Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Feed at Wholesale Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Hotel/Motel (Additional Tax) Residential Rental, Leasing, & Licensing for Commercial Rental, Leasing, & Licensing for Rental Occupancy Rental, Leasing, & Licensing for Use of TPR Restaurant and Bars Retail Sales Retail Sales Retail Sales Food for Home Consumption	REGION CODE PA	389 030 BUSINESS CODE 018 012 015 016 037 116 010 027 020 019 009 044 144 045 213 040 214 011 017	2.00 3.00 3.00 3.00 3.00 3.00 3.00 3.00		Use Tax Purchases Use Tax From Inventory CITY/TOWN NAME PAYSON Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Hotel/Motel (Additional Tax) B Commercial Rental, Leasing, & Licensing for Rental Occupancy Rental, Leasing, & Licensing for Use of TPP Restaurant and Bars Retail Sales Retail Sales Food for Home Consumption MRRA Amount D Communications	000 000 000 000 000 000 000 000 000 00	29 30 NESS 18 12 15 16 6 37 7 10 20 20 19 99 94 44 44 44 11 11 17 17 17 18 18 19 19 19 19 19 19 19 19 19 19 19 19 19	2.50 2.50 2.50 TAX RATE 2.88 2.88 2.88 2.88 2.88 2.88 2.88 2.8		PEORIA PE Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Hotel/Motel (Additional Tax) B Residential Rental, Leasing, & Licensing for Use Commercial Rental, Leasing, & Licensing for Use Rental Occupancy Rental, Leasing, & Licensing for Use of TPP Restaurant and Bars Retail Sales Retail Sales Retail Sales Food for Home Consumption MRRA Amount D	018 012 015 016 037 010 027 020 019 009 044 144 045 e 213 040 214 011 017 062 315	1.80 2.80 1.80 1.80 1.80 1.80 0.10 1.80 3.80 1.80 1.80 2.80 1.80 1.80	
Use Tax Purchases Use Tax Purch (Single Item Portion over \$3 Use Tax From Inventory CITY/TOWN NAME PATAGONIA Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Feed at Wholesale Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Hotel/Motel (Additional Tax) Residential Rental, Leasing, & Licensing for Commercial Rental, Leasing, & Licensing for Rental Occupancy Rental, Leasing, & Licensing for Use of TPR Restaurant and Bars Retail Sales Retail Sales Retail Sales Food for Home Consumption MRRA Amount D	REGION CODE PA	389 030 BUSINESS CODE 018 012 015 016 037 116 010 027 020 019 009 044 144 045 213 040 214 011 017 062 315	2.00 3.00 3.00 3.00 3.00 3.00 3.00 3.00		Use Tax Purchases Use Tax From Inventory CITY/TOWN NAME PAYSON Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Hotel/Motel (Additional Tax) B Commercial Rental, Leasing, & Licensing for Rental Occupancy Rental, Leasing, & Licensing for Use of TPP Restaurant and Bars Retail Sales Retail Sales Retail Sales Food for Home Consumption MRRA Amount D Communications Transporting	000 000 000 000 000 000 000 000 000 00	29 30 NNESS NESS 18 12 15 16 37 7 10 27 20 19 19 19 19 19 19 19 19 19 19 19 19 10 11 11 11 11 11 11 11 11 11 11 11 11	2.50 2.50 2.50 2.50 2.88 2.88 2.88 2.88 2.88 2.88 2.88 2.8		PEORIA PE Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Hotel/Motel (Additional Tax) Residential Rental, Leasing, & Licensing for Use Commercial Rental, Leasing, & Licensing for Use Rental Occupancy Rental, Leasing, & Licensing for Use of TPP Restaurant and Bars Retail Sales Retail Sales Retail Sales Food for Home Consumption	CODE 018 012 015 016 037 010 027 020 019 009 044 144 045 e 213 040 214 011 017 062 315 005	1.80 2.80 1.80 1.80 1.80 1.80 0.10 1.80 1.80 1	
Use Tax Purchases Use Tax Purch (Single Item Portion over \$3 Use Tax From Inventory CITY/TOWN NAME PATAGONIA Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Feed at Wholesale Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Hotel/Motel (Additional Tax) B Residential Rental, Leasing, & Licensing for Commercial Rental, Leasing, & Licensing for Rental Occupancy Rental, Leasing, & Licensing for Use of TPR Restaurant and Bars Retail Sales Retail Sales Food for Home Consumption MRRA Amount D Communications	REGION CODE PA	389 030 BUSINESS CODE 018 012 015 016 037 116 010 027 020 019 009 044 144 045 213 040 214 011 017 062 315 005	2.00 3.00 3.00 3.00 3.00 3.00 3.00 3.00		Use Tax Purchases Use Tax From Inventory CITY/TOWN NAME PAYSON Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Hotel/Motel (Additional Tax) B Commercial Rental, Leasing, & Licensing for Rental Occupancy Rental, Leasing, & Licensing for Use of TPP Restaurant and Bars Retail Sales Retail Sales Food for Home Consumption MRRA Amount D Communications	000 000 000 000 000 000 000 000 000 00	29 30 NESS 18 12 15 16 6 37 7 10 20 20 19 99 94 44 44 44 11 11 17 17 17 18 18 19 19 19 19 19 19 19 19 19 19 19 19 19	2.50 2.50 2.50 TAX RATE 2.88 2.88 2.88 2.88 2.88 2.88 2.88 2.8		PEORIA PE Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Hotel/Motel (Additional Tax) B Residential Rental, Leasing, & Licensing for Use Commercial Rental, Leasing, & Licensing for Use Rental Occupancy Rental, Leasing, & Licensing for Use of TPP Restaurant and Bars Retail Sales Retail Sales Retail Sales Food for Home Consumption MRRA Amount D	018 012 015 016 037 010 027 020 019 009 044 144 045 e 213 040 214 011 017 062 315	1.80 2.80 1.80 1.80 1.80 1.80 0.10 1.80 3.80 1.80 1.80 2.80 1.80 1.80	
Use Tax Purchases Use Tax Purch (Single Item Portion over \$3 Use Tax Purch (Single Item Portion over \$3 Use Tax From Inventory CITY/TOWN NAME PATAGONIA Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Feed at Wholesale Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Hotel/Motel (Additional Tax) B Residential Rental, Leasing, & Licensing for Commercial Rental, Leasing, & Licensing for Rental Occupancy Rental, Leasing, & Licensing for Use of TPR Restaurant and Bars Retail Sales Retail Sales Food for Home Consumption MRRA Amount D Communications Transporting	REGION CODE PA	389 030 BUSINESS CODE 018 012 015 016 037 116 010 027 020 019 009 044 144 045 213 040 214 011 017 062 315 005	2.00 3.00 3.00 3.00 3.00 3.00 3.00 3.00		Use Tax Purchases Use Tax From Inventory CITY/TOWN NAME PAYSON Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Hotel/Motel (Additional Tax) B Commercial Rental, Leasing, & Licensing for Rental Occupancy Rental, Leasing, & Licensing for Use of TPP Restaurant and Bars Retail Sales Retail Sales Retail Sales Food for Home Consumption MRRA Amount D Communications Transporting	000 000 000 000 000 000 000 000 000 00	29 30 NNESS NESS 18 12 15 16 37 7 10 27 20 19 19 19 19 19 19 19 19 19 19 19 19 10 11 11 11 11 11 11 11 11 11 11 11 11	2.50 2.50 2.50 2.50 2.88 2.88 2.88 2.88 2.88 2.88 2.88 2.8		PEORIA PE Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Hotel/Motel (Additional Tax) B Residential Rental, Leasing, & Licensing for Use Commercial Rental, Leasing, & Licensing for Use Rental Occupancy Rental, Leasing, & Licensing for Use of TPP Restaurant and Bars Retail Sales Retail Sales Food for Home Consumption MRRA Amount D Communications	CODE 018 012 015 016 037 010 027 020 019 009 044 144 045 e 213 040 214 011 017 062 315 005	1.80 2.80 1.80 1.80 1.80 1.80 0.10 1.80 1.80 1	
Use Tax Purchases Use Tax Purch (Single Item Portion over \$3 Use Tax From Inventory CITY/TOWN NAME PATAGONIA Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Feed at Wholesale Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Hotel/Motel (Additional Tax) B Residential Rental, Leasing, & Licensing for Commercial Rental, Leasing, & Licensing for Rental Occupancy Rental, Leasing, & Licensing for Use of TPR Restaurant and Bars Retail Sales Retail Sales Food for Home Consumption MRRA Amount D Communications	REGION CODE PA	389 030 BUSINESS CODE 018 012 015 016 037 116 010 027 020 019 009 044 144 045 213 040 214 011 017 062 315 005	2.00 3.00 3.00 3.00 3.00 3.00 3.00 3.00		Use Tax Purchases Use Tax From Inventory CITY/TOWN NAME PAYSON Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Hotel/Motel (Additional Tax) B Commercial Rental, Leasing, & Licensing for Rental Occupancy Rental, Leasing, & Licensing for Use of TPP Restaurant and Bars Retail Sales Retail Sales Retail Sales Food for Home Consumption MRRA Amount D Communications Transporting	000 000 000 000 000 000 000 000 000 00	29 30 NNESS NESS 18 12 15 16 37 7 10 27 20 19 19 19 19 19 19 19 19 19 19 19 19 10 11 11 11 11 11 11 11 11 11 11 11 11	2.50 2.50 2.50 2.50 2.88 2.88 2.88 2.88 2.88 2.88 2.88 2.8		PEORIA PE Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Hotel/Motel (Additional Tax) Residential Rental, Leasing, & Licensing for Use Commercial Rental, Leasing, & Licensing for Use Rental Occupancy Rental, Leasing, & Licensing for Use of TPP Restaurant and Bars Retail Sales Retail Sales Food for Home Consumption MRRA Amount D Communications Transporting	018 012 015 016 037 010 027 020 019 009 044 144 2 045 e 213 040 214 011 017 062 315 005	1.80 2.80 1.80 1.80 1.80 1.80 0.10 1.80 0.10 1.80 1.8	

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

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

I F 2 MUNICIPALITIES

TRANSACTION PRIVILEGE AND OTHER TAX RATE TABLES

Effective December 1, 2019

TABLE 2 MUNICIPALITIES All tax rates are expressed as percentages (%) unless otherwise noted.

CITY/TOWN NAME REGION BUSINESS TAX COUNTY CITY/TOWN NAME REGION BUSINESS TAX COUNTY COUNTY CITY/TOWN NAME REGION BUSINESS TAX COUNTY COUNT

ı	ABLE 2		MONIC	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	for Use	045	2.30	
	Commercial Rental, Leasing, & Licensing	g for Use	213	2.30	
	Commercial Lease (Additional Tax) ^c		313	0.10	
	Rental Occupancy		040	2.30	
	Rental, Leasing, & Licensing for Use of T		214	2.30	
	Short-Term Motor Vehicle Rental (Additional	l Tax) ^E	114	2.00	
	Restaurant and Bars		011	2.30	
	Retail Sales		017	2.30	
	Retail Sales (Single Item Portion over \$1	0,303)	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 over	\$10,303	3) 169	2.00	
	Use Tax From Inventory		030	2.30	

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, & Licensia	ng for Use	213	2.00		Residential Rental, Leasing, & Licensing for	or Use	045	3.00	
Rental, Leasing, & Licensing for Use of	TPP	214	2.00		Commercial Rental, Leasing, & Licensing	for Use	213	3.00	
Restaurant and Bars		011	2.00		Rental, Leasing, & Licensing for Use of TF	P	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 \$5,0	000)	357	1.50	
Transporting		006	2.00		Retail Sales Food for Home Consumption		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		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 Consumptio	n	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 CODE	TAX Rate	COUNTY		egion Code	BUSINESS CODE	TAX RATE	COUNTY
PRESCOTT VALLEY	PL			YAV	QUARTZSITE	QZ			LAP
Advertising		018	2.83		Amusements		012	2.50	
Amusements		012	2.83		Contracting – Prime		015	3.50	
Contracting – Prime		015	2.83		Contracting – Speculative Builders		016	3.50	
Contracting – Speculative Builders		016	2.83		Contracting – Owner Builder		037	3.50	
Contracting – Owner Builder		037	2.83		Job Printing		010	2.50	
Job Printing		010	2.83		Manufactured Buildings		027	3.50	
Manufactured Buildings		027	2.83		Timbering and Other Extraction		020	2.50	
Timbering and Other Extraction		020	2.83		Severance – Metal Mining		019	0.10	
Severance – Metal Mining		019	0.10		Publication		009	2.50	
Publication		009	2.83		Hotels		044	5.50	
Hotels		044	2.83		Commercial Rental, Leasing, & Licensing fo	r Use	213	2.50	
Hotel/Motel (Additional Tax) B		144	2.83		Rental, Leasing, & Licensing for Use of TPP		214	2.50	
Rental, Leasing, & Licensing for Use of 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 rax illeans in addition to Restaurant rax.
(B) If you report under Hotel (Business code 044), this city has an Additional
Hotel tax rate that must be applied and reported (Business Code 144).

 ⁽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.

Arizona State, County and City		<u>e Look-U</u>			TRANSACTION PRIVILED	JE AN	אוט טוא	EK I	4X KAI	E I ABLES Effective	ve nece	mber 1, 2	2019	
TABLE 2														
CITY/TOWN NAME	REGION CODE	BUSINESS CODE	TAX RATE	COUNTY	CITY/TOWN NAME	REGION CODE	BUSINESS CODE	TAX RATE	COUNTY	CITY/TOWN NAME REGION CODE		ness ta: De rat	TE COUNTY	
QUEEN CREEK	QC			/IAR/PNL	QUEEN CREEK SPECIAL DISTRICT	QD			MAR	SAFFORD SF			GRA	
Advertising		018	2.25		Amusements		012	2.50		Advertising	01			
Amusements		012	2.25		Job Printing		010	2.50		Amusements	01			
Contracting – Prime		015	4.25		Publication		009	2.50		Contracting – Prime	01			
Contracting – Speculative Builders		016	4.25		Hotels		044	2.50		Contracting – Speculative Builders	01			
Contracting – Owner Builder		037	4.25		Restaurant and Bars		011	2.50		Contracting – Owner Builder	03			
Job Printing		010	2.25		Retail Sales		017	2.50		Feed at Wholesale	11	16 2.5	50	
Manufactured Buildings		027	2.25		Retail Sales Food for Home Consumption	1	062	2.50		Job Printing	01	10 2.5	60	
Timbering and Other Extraction		020	2.25		MRRA Amount D		315	2.50		Manufactured Buildings	02	27 2.5	60	
Severance – Metal Mining		019	0.10		Communications		005	2.50		Timbering and Other Extraction	02	20 2.5	60	
Publication		009	2.25		Transporting		006	2.50		Severance – Metal Mining	01	19 0.1	0	
Hotels		044	2.25		Utilities		004	2.50		Publication	00	09 2.5	60	
Hotel/Motel (Additional Tax) ^B		144	3.00							Hotels	04	14 2.5	60	
Residential Rental, Leasing, & Licensing for	Use	045	2.25		Call 480-358-3000 to find out if these rates	apply to	your busine	ss activi	ties in	Hotel/Motel (Additional Tax) ^B	14	14 5.0	0	
Commercial Rental, Leasing, & Licensing fo	r Use	213	2.25		Queen Creek.					Commercial Rental, Leasing, & Licensing for Us	se 21	13 2.5	60	
Rental, Leasing, & Licensing for Use of TPP)	214	2.25							Rental Occupancy	04	10 2.5	50	
Restaurant and Bars		011	2.25							Rental, Leasing, & Licensing for Use of TPP	21	14 2.5	50	
Retail Sales		017	2.25							Restaurant and Bars	01	11 2.5	60	
Retail Sales Food for Home Consumption		062	2.25							Retail Sales	01	17 2.5	50	
MRRA Amount D		315	2.25							Retail Sales (Single Item over \$5,000)	71	17 1.0	0	
Communications		005	2.25							Retail Sales Food for Home Consumption	06	32 2.5	50	
Transporting		006	2.25							MRRA Amount D	31	15 2.5	60	
Utilities		004	2.25							Communications	00	05 2.5	60	
Use Tax Purchases		029	2.25							Transporting	00	06 2.5	60	
Use Tax From Inventory		030	2.25							Utilities	00	04 2.5	50	
•										Use Tax Purchases	02	29 2.5	60	
										Use Tax Purchases (Single Item over \$5,000)	72	29 1.0	00	
										Use Tax From Inventory	03		50	
CITY/TOWN NAME	REGION CODE	BUSINESS CODE	TAX RATE	COUNTY	CITY/TOWN NAME	EGION CODE		KAIL	COUNTY	CITY/TOWN NAME	JUDE	USINESS T	TAX RATE COUNTY	
SAHUARITA	SA			РΜΔ	SANTHIS	SU			/MΔ	SCOTTSDALE	SC		MAR	

CITY/TOWN NAME	REGION CODE	BUSINESS CODE	TAX RATE	COUNTY	CITY/TOWN NAME REGI		BUSINESS	TAX RATE	COUNTY	CITY/TOWN NAME REGIO CODE	N BUSINESS CODE	TAX RATE COUNTY
SAHUARITA	SA			PMA	SAN LUIS SI	U			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) ^B		144	2.00		Hotels		044	4.00		Severance – Metal Mining	019	0.10
Residential Rental, Leasing, & Licensing for	· Use	045	2.00		Residential Rental, Leasing, & Licensing for U	Jse	045	4.00		Publication	009	1.75
Commercial Rental, Leasing, & Licensing fo	or Use	213	2.00		Commercial Rental, Leasing, & Licensing for U	Use	213	4.00		Hotels	044	1.75
Rental, Leasing, & Licensing for Use of TPP)	214	2.00		Rental, Leasing, & Licensing for Use of TPP		214	4.00		Hotel/Motel (Additional Tax) ^B	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	00)	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

(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

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ABLE 2	MU	INICIPAL	LITIE	S					All t	ax rates are expressed as percentages (%)	unless of	herwis	e noted
CITY/TOWN NAME	REGION CODE	BUSINESS	TAX RATE	COUNTY	CITY/TOWN NAME	EGION	BUSINESS	TAX RATE	COUNTY	CITY/TOWN NAME REGION CODE	BUSINESS	TAX RATE	COUNT
SEDONA	SE			COC/YAV	SHOW LOW	SL			NAV	SIERRA VISTA SR			COH
Amusements		012	3.50		Advertising		018	2.00		Advertising	018	1.95	
Contracting – Prime		015	3.50		Amusements		012	2.00		Amusements	012	1.95	
Contracting – Speculative Builders		016	3.50		Contracting – Prime		015	2.00		Contracting – Prime	015	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) ^B		144	3.50		Hotels		044	2.00		Severance – Metal Mining	019	0.10	
Commercial Rental, Leasing, & Licensing for	r Use	213	3.50		Commercial Rental, Leasing, & Licensing for	Use	213	2.00		Publication	009	1.95	
Rental, Leasing, & Licensing for Use of TPP		214	3.50		Rental, Leasing, & Licensing for Use of TPP		214	2.00		Extended Stay	244	5.50	
Restaurant and Bars		011	3.50		Restaurant and Bars		011	2.00		Residential Rental, Leasing, & Licensing for Use	045	1.00	
Retail Sales		017	3.50		Retail Sales		017	2.00		Commercial Rental, Leasing, & Licensing for Use	213	1.00	
MRRA Amount D		315	3.50		Retail Sales Food for Home Consumption		062	2.00		Rental, Leasing, & Licensing for Use of TPP	214	1.95	
Communications		005	3.50		MRRA Amount D		315	2.00		Restaurant and Bars	011	2.60	
Transporting		006	3.50		Communications		005	2.00		Retail Sales	017	1.95	
Utilities		004	3.50		Transporting		006	2.00		Retail Sales Food for Home Consumption	062	1.95	
Use Tax Purchases		029	3.00		Utilities		004	2.00		MRRA Amount D	315	1.95	
Use Tax From Inventory		030	3.00							Communications	005	2.00	
										Utilities	004	2.00	
										Jet Fuel Use Tax (cents per gallon)	051	\$.02	
										Use Tax Purchases	029	1.95	
										Use Tax From Inventory	030	1.95	

CITY/TOWN NAME	REGION CODE	BUSINESS CODE	TAX RATE	COUNTY	CITY/TOWN NAME	REGION CODE	BUSINESS CODE	TAX RATE	COUNTY	CITY/TOWN NAME REGI	DE	JSINESS CODE	TAX RATE	COUNTY
SNOWFLAKE	SN			NAV	SOMERTON	so			YMA	SOUTH TUCSON ST				PMA
Advertising		018	2.00		Advertising		018	3.30		Advertising		018	5.50	
Amusements		012	2.00		Amusements		012	3.30		Amusements		012	5.50	
Contracting – Prime		015	2.00		Contracting – Prime		015	3.30		Contracting – Prime		015	5.50	
Contracting – Speculative Builders		016	2.00		Contracting – Speculative Builders		016	3.30		Contracting – Speculative Builders		016	5.50	
Contracting – Owner Builder		037	2.00		Contracting – Owner Builder		037	3.30		Contracting – Owner Builder		037	5.50	
Job Printing		010	2.00		Job Printing		010	3.30		Job Printing		010	5.50	
Manufactured Buildings		027	2.00		Manufactured Buildings		027	3.30		Manufactured Buildings		027	5.50	
Timbering and Other Extraction		020	2.00		Timbering and Other Extraction		020	3.30		Timbering and Other Extraction		020	2.50	
Severance – Metal Mining		019	0.10		Severance - Metal Mining		019	0.10		Severance – Metal Mining		019	0.10	
Publication		009	2.00		Publication		009	3.30		Publication		009	5.50	
Hotels		044	2.00		Hotels		044	3.30		Hotels		044	3.50	
Hotel/Motel (Additional Tax) ^B		144	4.00		Residential Rental, Leasing, & Licensing f	or Use	045	3.30		Hotel/Motel (Additional Tax) ^B		144	2.00	
Commercial Rental, Leasing, & Licensing for	or Use	213	2.00		Commercial Rental, Leasing, & Licensing	for Use	213	3.30		Residential Rental, Leasing, & Licensing for U	se	045	2.50	
Rental, Leasing, & Licensing for Use of TP	P	214	2.00		Rental, Leasing, & Licensing for Use of TF	P	214	3.30		Commercial Rental, Leasing, & Licensing for U	Jse	213	2.50	
Restaurant and Bars		011	3.00		Restaurant and Bars		011	3.30		Commercial Lease (Additional Tax) C		313	4.00	
Retail Sales		017	2.00		Retail Sales		017	3.30		Rental, Leasing, & Licensing for Use of TPP		214	6.50	
Retail Sales Food for Home Consumption		062	2.00		Retail Sales Food for Home Consumption		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.
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TRANSACTION PRIVILEGE AND OTHER TAX RATE TABLES

Anzona State, County and City	ax Iva	IE FOOK-O	<u> </u>		TIVANSACTION FIXIVILLUL A	<u> </u>	7 0 11 11		<u> </u>	L IADELO LIIECTIVE	December	1, 2019	
ABLE 2	MU	INICIPAL	LITIES	S	·				All t	ax rates are expressed as percentages (%)	unless oti	herwise	note
CITY/TOWN NAME	REGION	BUSINESS	TAX RATE	COUNTY	CITY/TOWN NAME REGIC CODE		BUSINESS	TAX RATE	COUNTY	CITY/TOWN NAME REGION CODE	BUSINESS CODE	TAX RATE	COL
SPRINGERVILLE	SV			APA	ST JOHNS SJ				APA	STAR VALLEY SY			GL
Advertising		018	3.00		Advertising		018	3.00		Advertising	018	2.00	
Amusements		012	3.00		Amusements		012	3.00		Amusements	012	2.00	
Contracting – Prime		015	3.00		Contracting – Prime		015	3.00		Contracting – Prime	015	2.00	
Contracting – Speculative Builders		016	3.00		Contracting – Speculative Builders		016	3.00		Contracting – Speculative Builders	016	2.00	
Contracting – Owner Builder		037	3.00		Contracting – Owner Builder		037	3.00		Contracting – Owner Builder	037	2.00	
Job Printing		010	3.00		Job Printing		010	3.00		Job Printing	010	2.00	
Manufactured Buildings		027	3.00		Manufactured Buildings		027	3.00		Manufactured Buildings	027	2.00	
Timbering and Other Extraction		020	3.00		Timbering and Other Extraction		020	3.00		Timbering and Other Extraction	020	2.00	
Severance – Metal Mining		019	0.10		Severance – Metal Mining		019	0.10		Severance – Metal Mining	019	0.10	
Publication		009	3.00		Publication		009	3.00		Publication	009	2.00	
Hotels		044	3.00		Hotels		044	3.00		Hotels	044	2.00	
Hotel/Motel (Additional Tax) ^B		144	2.00		Hotel/Motel (Additional Tax) ^B		144	3.00		Residential Rental, Leasing, & Licensing for Use	045	2.00	
Residential Rental, Leasing, & Licensing for	Use	045	3.00		Residential Rental, Leasing, & Licensing for Use	е	045	2.00		Commercial Rental, Leasing, & Licensing for Use	213	2.00	
Rental Occupancy		040	3.00		Commercial Rental, Leasing, & Licensing for Us	se	213	2.00		Rental, Leasing, & Licensing for Use of TPP	214	2.00	
Rental, Leasing, & Licensing for Use of TPP		214	3.00		Rental, Leasing, & Licensing for Use of TPP		214	3.00		Restaurant and Bars	011	2.00	
Restaurant and Bars		011	3.00		Restaurant and Bars		011	3.00		Retail Sales	017	2.00	
Retail Sales		017	3.00		Retail Sales		017	3.00		Retail Sales Food for Home Consumption	062	2.00	
Retail Sales (Single Item Portion over \$1,000	0)	397	2.00		Retail Sales Food for Home Consumption		062	3.00		MRRA Amount D	315	2.00	
Retail Sales Food for Home Consumption		062	3.00		MRRA Amount D		315	3.00		Communications	005	2.00	
MRRA Amount D		315	3.00		Communications		005	3.00		Transporting	006	2.00	
Communications		005	3.00		Transporting		006	3.00		Utilities	004	2.00	
Transporting		006	3.00		Utilities		004	3.00					
Utilities		004	3.00		Use Tax Purchases		029	3.00					
					Use Tax From Inventory		030	3.00					

	REGION CODE	BUSINESS CODE	TAX RATE	COUNTY	CITY/TOWN NAME	REGION CODE	BUSINESS CODE	TAX RATE	COUNTY		REGION CODE	BUSINESS CODE	TAX RATE	COUNTY
SUPERIOR	SI			PNL	SURPRISE	SP			MAR	TAYLOR	TL			NAV
Advertising		018	4.00		Advertising		018	2.20		Advertising		018	2.00	
Amusements		012	4.00		Amusements		012	2.20		Amusements		012	2.00	
Contracting – Prime		015	4.00		Contracting – Prime		015	3.70		Contracting – Prime		015	2.00	
Contracting – Speculative Builders		016	4.00		Contracting – Speculative Builders		016	3.70		Contracting – Speculative Builders		016	2.00	
Contracting – Owner Builder		037	4.00		Contracting – Owner Builder		037	3.70		Contracting – Owner Builder		037	2.00	
Job Printing		010	4.00		Feed at Wholesale		116	2.20		Job Printing		010	2.00	
Manufactured Buildings		027	4.00		Job Printing		010	2.20		Manufactured Buildings		027	2.00	
Timbering and Other Extraction		020	4.00		Manufactured Buildings		027	2.20		Timbering and Other Extraction		020	2.00	
Severance – Metal Mining		019	0.10		Timbering and Other Extraction		020	2.20		Severance – Metal Mining		019	0.10	
Publication		009	4.00		Severance – Metal Mining		019	0.10		Publication		009	2.00	
Hotels		044	4.00		Publication		009	2.20		Hotels		044	2.00	
Hotel/Motel (Additional Tax) ^B		144	4.00		Hotels		044	2.20		Hotel/Motel (Additional Tax) ^B		144	2.00	
Residential Rental, Leasing, & Licensing for	or Use	045	2.00		Hotel/Motel (Additional Tax) ^B		144	4.52		Residential Rental, Leasing, & Licensing for U	Jse	045	2.00	
Commercial Rental, Leasing, & Licensing f	for Use	213	2.00		Residential Rental, Leasing, & Licen		045	2.20		Commercial Rental, Leasing, & Licensing for	Use	213	2.00	
Rental, Leasing, & Licensing for Use of TP	P	214	4.00		Commercial Rental, Leasing, & Licer	nsing for Use	213	2.20		Rental, Leasing, & Licensing for Use of TPP		214	2.00	
Restaurant and Bars		011	4.00		Rental Occupancy		040	2.20		Restaurant and Bars		011	2.00	
Retail Sales		017	4.00		Rental, Leasing, & Licensing for Use	of TPP	214	2.20		Retail Sales		017	2.00	
Retail Sales (Single Item Portion over \$500	0)	407	1.00		Restaurant and Bars		011	3.20		Retail Sales Food for Home Consumption		062	2.00	
MRRA Amount D		315	4.00		Retail Sales		017	2.20		MRRA Amount D		315	2.00	
Communications		005	4.00		MRRA Amount D		315	2.20		Transporting		006	2.00	
Transporting		006	4.00		Communications		005	2.20						
Utilities		004	4.00		Transporting		006	2.20						
					Utilities		004	2.20						
					Use Tax Purchases		029	2.20						
					Use Tax From Inventory		030	2.20						

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

TRANSACTION PRIVILEGE AND OTHER TAX RATE TABLES

030

2.50

Effective December 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 COUNTY CITY/TOWN NAME CITY/TOWN NAME COUNTY CODE CODE RATE CODE CODE RATE CODE CODE RATE TEMPE MAR **THATCHER** GRA **TOLLESON** TN MAR 018 1.80 Amusements 012 2.50 Amusements 012 2.50 Advertising Amusements 012 1.80 Contracting - Prime Contracting - Prime 015 3.50 015 2.50 Contracting - Prime 015 1.80 Contracting – Speculative Builders 016 3.50 Contracting – Speculative Builders 016 2.50 Contracting - Owner Builder Contracting - Owner Builder Contracting - Speculative Builders 016 1.80 037 3.50 037 2.50 Job Printing Job Printing Contracting - Owner Builder 037 1.80 010 2.50 010 2.50 Manufactured Buildings Job Printing 010 1.80 Manufactured Buildings 027 2.50 027 2.50 Manufactured Buildings 027 Timbering and Other Extraction 2.50 Timbering and Other Extraction 2.50 1.80 020 020 Timbering and Other Extraction Severance - Metal Mining Severance - Metal Mining 020 1.80 019 0.10 019 0.10 Severance - Metal Mining Publication Publication 019 0.10 009 2.50 009 2.50 2.50 Publication 009 1.80 Hotels 2.50 Hotels 044 044 Hotels 2.00 044 1.80 Hotel/Motel (Additional Tax)^B 144 3.00 Hotel/Motel (Additional Tax)B 144 144 Residential Rental, Leasing, & Licensing for Use Residential Rental, Leasing, & Licensing for Use 045 2.50 Hotel/Motel (Additional Tax)B 5.00 045 2.00 Commercial Rental, Leasing, & Licensing for Use Commercial Rental, Leasing, & Licensing for Use Residential Rental, Leasing, & Licensing for Use 045 1.80 213 2.00 213 2.50 Commercial Rental, Leasing, & Licensing for Use 213 1.80 Rental, Leasing, & Licensing for Use of TPP 214 2.50 Rental, Leasing, & Licensing for Use of TPP 214 2.50 Rental, Leasing, & Licensing for Use of TPP Restaurant and Bars Restaurant and Bars 214 1.80 011 2.50 011 2.50 Restaurant and Bars 011 1.80 Retail Sales 017 2.50 Retail Sales 017 2.50 Retail Sales 017 1.80 Retail Sales (Single Item over \$5,000) 717 1.00 Retail Sales (Single Item Portion over \$5,000) 357 2.00 Retail Sales Food for Home Consumption 062 1.80 Retail Sales Food for Home Consumption 062 2.50 Retail Sales Food for Home Consumption 062 2.50 MRRA Amount D 315 1.80 MRRA Amount D 2.50 MRRA Amount D 315 2.50 315 Communications 005 1.80 Communications 005 2.50 Communications 005 2.50 Transporting 006 1.80 Transporting 006 2.50 Transporting 006 2.50 Utilities Utilities Utilities 004 1.80 004 2.50 004 2.50 Use Tax Purchases Use Tax Purchases 029 1.80 029 2.50

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) ^B		144	4.00	
Residential Rental, Leasing, & Licensing for	or Use	045	2.50	
Commercial Rental, Leasing, & Licensing f	or Use	213	2.50	
Rental, Leasing, & Licensing for Use of TP	P	214	3.50	
Restaurant and Bars		011	3.50	
Retail Sales		017	3.50	
MRRA Amount D		315	3.50	
Communications		005	3.50	
Transporting		006	3.50	

030

1.80

Use Tax From Inventory

CITY/TOWN NAME	REGION CODE	BUSINESS	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 nigh	ıt)	035	\$4.00 ea	
Commercial Rental, Leasing, & Licensin	g 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 Communicat	ions) ^F	105	4.50	
Transporting		006	2.60	
Utilities		004	2.60	
Public Utility (Additional Utility) ⁶		104	4.50	
Public Utility Right of Way		133	1.50	
Use Tax Purchases		029	2.60	
Use Tax From Inventory		030	2.60	

CITY/TOWN NAME		REGION CODE	BUSINESS CODE	TAX RATE	COUNTY
TUSAYAN		TY			COC
Advertising			018	2.00	
Amusements			012	2.00	
Contracting – Prime			015	2.00	
Contracting – Specula	ative Builders		016	2.00	
Contracting – Owner	Builder		037	2.00	
Job Printing			010	2.00	
Manufactured Building	gs		027	2.00	
Timbering and Other	Extraction		020	2.00	
Severance – Metal M	ning		019	0.10	
Publication			009	2.00	
Hotels			044	2.00	
Hotel/Motel (Additional	al Tax) ^B		144	2.00	
Commercial Rental, L	easing, & Licensin	g for Use	213	2.00	
Rental, Leasing, & Lic	ensing for Use of	TPP	214	2.00	
Restaurant and Bars			011	4.00	
Retail Sales			017	2.00	
MRRA Amount D			315	2.00	
Communications			005	2.00	
Transporting			006	2.00	
Utilities			004	2.00	

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

Use Tax From Inventory

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

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

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.

Anzona otate, county and oity		E LOOK-O			TITATIONOTIONT TRIVILLO		VD OII	111	17-03-13/31	L IADELO Ellective	Decembe	1 1, 20	10
ABLE 2	MU	NICIPAL	LITIES	3				All tax rates are expressed as percentages (%) ur			unless o	therwi	se noted
CITY/TOWN NAME	EGION CODE	BUSINESS CODE	TAX RATE	COUNTY		REGION CODE	BUSINESS CODE	TAX RATE	COUNTY	CITY/TOWN NAME REGION CODE	BUSINESS CODE	TAX RATE	COUNTY
WELLTON	WT			YMA	WICKENBURG	WB		ı	MAR/YAV	WILLCOX WC			COH
Advertising		018	2.50		Advertising		018	2.20		Advertising	018	3.00	
Amusements		012	2.50		Amusements		012	2.20		Amusements	012	3.00	
Contracting – Prime		015	2.50		Contracting – Prime		015	3.50		Contracting – Prime	015	3.00	
Contracting – Speculative Builders		016	2.50		Contracting – Speculative Builders		016	3.50		Contracting – Speculative Builders	016	3.00	
Contracting – Owner Builder		037	2.50		Contracting – Owner Builder		037	3.50		Contracting – Owner Builder	037	3.00	
Job Printing		010	2.50		Feed at Wholesale		116	2.20		Job Printing	010	3.00	
Manufactured Buildings		027	2.50		Job Printing		010	2.20		Manufactured Buildings	027	3.00	
Timbering and Other Extraction		020	2.50		Manufactured Buildings		027	2.20		Timbering and Other Extraction	020	3.00	
Severance – Metal Mining		019	0.10		Timbering and Other Extraction		020	2.20		Severance – Metal Mining	019	0.10	
Publication		009	2.50		Severance – Metal Mining		019	0.10		Publication	009	3.00	
Hotels		044	2.50		Publication		009	2.20		Hotels	044	3.00	
Hotel/Motel (Additional Tax) ^B		144	2.50		Hotels		044	2.20		Hotel/Motel (Additional Tax) B	144	4.00	
Residential Rental, Leasing, & Licensing for l	Jse	045	2.50		Hotel/Motel (Additional Tax) ^B		144	3.00		Commercial Rental, Leasing, & Licensing for Use	213	3.00	
Commercial Rental, Leasing, & Licensing 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	
Rental, Leasing, & Licensing for Use of TPP		214	2.50		Commercial Rental, Leasing, & Licensing fo	or Use	213	1.70		Restaurant and Bars	011	3.00	
Restaurant and Bars		011	2.50		Rental Occupancy		040	1.70		Retail Sales	017	3.00	
Retail Sales		017	2.50		Rental, Leasing, & Licensing for Use of TPF	>	214	2.20		Retail Sales (Single Item over \$1,250)	417	2.00	
Retail Sales Food for Home Consumption		062	2.50		Restaurant and Bars		011	2.20		Retail Sales Food for Home Consumption	062	3.00	
MRRA Amount D		315	2.50		Retail Sales		017	2.20		MRRA Amount D	315	3.00	
Communications		005	2.50		Retail Sales (Single Item over \$5,000)		717	1.69		Communications	005	3.00	
Transporting		006	2.50		Retail Sales Food for Home Consumption		062	2.20		Transporting	006	3.00	
Utilities		004	2.50		MRRA Amount D		315	2.20		Utilities	004	3.00	
					Communications		005	3.00					
					Transporting		006	2.20					
					Utilities		004	2.20					

	EGION CODE	BUSINESS CODE	TAX RATE	COUNTY	CITY/TOWN NAME	REGION CODE	BUSINESS	TAX RATE	COUNTY	CITY/TOWN NAME	EGION CODE	BUSINESS CODE	TAX RATE	COUNTY
WILLIAMS	WL			COC	WINKELMAN	WM			GLA/PNL		ws			NAV
Advertising		018	3.50		Advertising		018	3.50		Advertising		018	3.00	
Amusements		012	3.50		Amusements		012	3.50		Amusements		012	3.00	
Contracting – Prime		015	3.50		Contracting – Prime		015	3.50		Contracting – Prime		015	3.00	
Contracting – Speculative Builders		016	3.50		Contracting – Speculative Builders		016	3.50		Contracting – Speculative Builders		016	3.00	
Contracting – Owner Builder		037	3.50		Contracting – Owner Builder		037	3.50		Contracting – Owner Builder		037	3.00	
Job Printing		010	3.50		Job Printing		010	3.50		Jet Fuel Sales (cents per gallon)		049	\$.03	
Manufactured Buildings		027	3.50		Manufactured Buildings		027	3.50		Job Printing		010	3.00	
Timbering and Other Extraction		020	3.50		Timbering and Other Extraction		020	3.50		Manufactured Buildings		027	3.00	
Severance – Metal Mining		019	0.10		Severance – Metal Mining		019	0.10		Timbering and Other Extraction		020	3.00	
Publication		009	3.50		Publication		009	3.50		Severance – Metal Mining		019	0.10	
Hotels		044	4.50		Hotels		044	3.50		Publication		009	3.00	
Residential Rental, Leasing, & Licensing for L	Jse	045	3.00		Residential Rental, Leasing, & Licensing f	for Use	045	3.50		Hotels		044	3.00	
Commercial Rental, Leasing, & Licensing for	Use	213	3.00		Commercial Rental, Leasing, & Licensing	for Use	213	3.50		Hotel/Motel (Additional Tax) ^B		144	2.00	
Rental, Leasing, & Licensing for Use of TPP		214	3.50		Rental, Leasing, & Licensing for Use of Ti	PP	214	3.50		Commercial Rental, Leasing, & Licensing fo	r Use	213	3.00	
Restaurant and Bars		011	4.50		Restaurant and Bars		011	3.50		Rental Occupancy		040	3.00	
Retail Sales		017	3.50		Retail Sales		017	3.50		Rental, Leasing, & Licensing for Use of TPP)	214	3.00	
MRRA Amount D		315	3.50		Retail Sales Food for Home Consumption	1	062	3.50		Restaurant and Bars		011	3.00	
Communications		005	3.50		MRRA Amount D		315	3.50		Restaurant and Bars (Additional Tax) A		111	2.00	
Transporting		006	3.50		Communications		005	3.50		Retail Sales		017	3.00	
Utilities		004	3.50		Transporting		006	3.50		Retail Sales Food for Home Consumption		062	3.00	
										MRRA Amount D		315	3.00	
										Communications		005	3.00	
										Transporting		006	3.00	
										Utilities		004	3.00	

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

TRANSACTION PRIVILEGE AND OTHER TAX RATE TABLES

Effective December 1, 2019

TABLE 2 **MUNICIPALITIES** All tax rates are expressed as percentages (%) unless otherwise noted REGION BUSINESS REGION BUSINESS TAX TAX CITY/TOWN NAME COUNTY CITY/TOWN NAME COUNTY CODE CODE RATE CODE CODE RATE YOUNGTOWN 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 009 1.70 Publication 009 3.00 Hotels Hotels 044 1.70 044 3.00 Hotel/Motel (Additional Tax) 144 2.00 Hotel/Motel (Additional Tax)^B 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 3.00 Retail Sales 017 1.70 062 MRRA Amount ^C Retail Sales Food for Home Consumption 062 1.70 315 3.00 Communications 005 3 00 MRRA Amount D 315 1.70 Communications 005 1.70 Transporting 006 3 00 Utilities Transporting 006 1.70 004 3.00 Utilities Use Tax Purchases 004 1.70 029 3.00 Wastewater Utility Service Use Tax From Inventory 030 3.00 485 1.70

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

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

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,	Statewide	SWD
Navajo		NAV
Rio Nuevo Distric	t, Pima	PAD
Pima		PMA
Pinal		PNL
Santa Cruz		STC
Sports & Tourism	Authority District – Maricopa .	MCB
Yavapai		YAV
Yuma		YMA

TABLE 4	INDIAN RESERVATION 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						