Transaction Privilege and Other Tax Rate Tables

ONE RATE CHANGE EFFECTIVE AUGUST 1, 2023

Eloy

MEDICAL AND ADULT USE MARIJUANA TPT RATES and CODES ARE LOCATED ON PAGES 20 - 43

Eloy

(When applicable, changes will be highlighted in yellow)

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

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

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

Arizona State, County and City

TRANSACTION PRIVILEGE AND OTHER TAX RATE TABLES

Effective August 1, 2023

720	TABLE 1					0 11 107		RATES FO				NTIES	, (0220			liective Augu	1, 2020
Business Code	TAXABLE ACTIVITIES ^a	Cochise (COH)	Coconino (COC)	Gila (GLA)	Graham (GRA)	La Paz (LAP)	Maricopa (MAR)	Mohave (MOH)	Navajo (NAV)	Pima (PMA)	Pinal (PNL)	Santa Cruz (STC)	Yavapai (YAV)	Yuma (YMA)	Apache (APA) Greenlee (GRN)	Accounting Credit Rate for Paper Filers (STATE TAX ONLY)	Accounting Credit Rate for Electronic Filers (STATE TAX ONLY)
002	Mining-Nonmetal	3.437%	4.05%	3.75%	3.75%	3.75%	3.562%	3.125%	3.643%	3.437%	3.805%	3.75%	3.593%	3.812%	3.437%	.0313%	.0375%
004	Utilities	6.10%	6.90%	6.60%	6.60%	6.60%	6.30%	5.60%	6.43%	6.10%	6.70%	6.60%	6.35%	6.712%	6.10%	.056%	.0672%
005	Communications k	6.10%	6.90%	6.60%	6.60%	6.60%	6.30%	5.60%	6.43%	6.10%	6.70%	6.60%	6.35%	6.712%	6.10%	.056%	.0672%
006	Transporting	6.10%	6.90%	6.60%	6.60%	6.60%	6.30%	5.60%	6.43%	6.10%	6.70%	6.60%	6.35%	6.712%	6.10%	.056%	.0672%
007	Private (Rail) Car	6.10%	6.90%	6.60%	6.60%	6.60%	6.30%	5.60%	6.43%	6.10%	6.70%	6.60%	6.35%	6.712%	6.10%	.056%	.0672%
008	Pipeline	6.10%	6.90%	6.60%	6.60%	6.60%	6.30%	5.60%	6.43%	6.10%	6.70%	6.60%	6.35%	6.712%	6.10%	.056%	.0672%
009	Publication	6.10%	6.90%	6.60%	6.60%	6.60%	6.30%	5.60%	6.43%	6.10%	6.70%	6.60%	6.35%	6.712%	6.10%	.056%	.0672%
010	Job Printing	6.10%	6.90%	6.60%	6.60%	6.60%	6.30%	5.60%	6.43%	6.10%	6.70%	6.60%	6.35%	6.712%	6.10%	.056%	.0672%
011	Restaurants and Bars	6.10%	6.90%	6.60%	6.60%	6.60%	6.30%	5.60%	6.43%	6.10%	6.70%	6.60%	6.35%	6.712%	6.10%	.056%	.0672%
012	Amusement	6.10%	6.90%	6.60%	6.60%	6.60%	6.30%	5.60%	6.43%	6.10%	6.70%	6.60%	6.35%	6.712%	6.10%	.056%	.0672%
013	Commercial Lease	0	0.3%	0.5%	0	0	0.5%	0	0	0.5%	0.5%	0	0	0	0	0	0
014	Personal Property Rental	6.10%	6.90%	6.60%	6.60%	6.60%	6.30%	5.60%	6.43%	6.10%	6.70%	6.60%	6.35%	6.712%	6.10%	.056%	.0672%
414	Peer-to-Peer Car Sharing	6.10%	6.90%	6.60%	6.60%	6.60%	6.30%	5.60%	6.43%	6.10%	6.70%	6.60%	6.35%	6.712%	6.10%	.056%	.0672%
015	Contracting-Prime	6.10%	6.90%	6.60%	6.60%	6.60%	6.30%	5.60%	6.43%	6.10%	6.70%	6.60%	6.35%	6.712%	6.10%	.056%	.0672%
017	Retail	6.10%	6.90%	6.60%	6.60%	6.60%	6.30%	5.60%	6.43%	6.10%	6.70%	6.60%	6.35%	6.712%	6.10%	.056%	.0672%
315	MRRA Amount	6.10%	6.90%	6.60%	6.60%	6.60%	6.30%	5.60%	6.43%	6.10%	6.70%	6.60%	6.35%	6.712%	6.10%	N/A	N/A
019	Severance–Metalliferous Mining	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	.025%	.03%
025	Transient Lodging b	6.05%	6.90%	6.60%	6.55%	6.60%	7.27%	5.50%	6.38%	6.05%	6.698%	6.60%	6.325%	6.71%	6.05%	.055%	.066%
325	Online Lodging Marketplace m	6.05%	6.60%	6.05%	6.55%	6.60%	5.72%	5.50%	6.38%	5.50%	6.148%	6.60%	6.325%	6.710%	6.05%	.055%	.066%
026	Use Tax-Utilities	6.10%	5.90%	5.60%	6.10%	6.10%	5.60%	5.60%	5.60%	6.10%	6.10%	5.60%	5.60%	6.60%	5.60%	N/A	N/A
029	Use Tax Purchases	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	N/A	N/A
030	Use Tax From Inventory	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	N/A	N/A
033	Telecommunications Devices	1.10%	1.10%	1.10%	1.10%	1.10%	1.10%	1.10%	1.10%	1.10%	1.10%	1.10%	1.10%	1.10%	1.10%	N/A	N/A
041	Municipal Water ^c	65¢	65¢	65¢	65¢	65¢	65¢	65¢	65¢	65¢	65¢	65¢	65¢	65¢	65¢	N/A	N/A
049	Jet Fuel Tax d	3.355¢	3.965¢	3.66¢	3.66¢	3.66¢	3.355¢	3.05¢	3.5563¢	3.355¢	3.66¢	3.66¢	3.507¢	3.660¢	3.355¢	N/A	N/A
051	Jet Fuel Use Tax d	3.05¢	3.05¢	3.05¢	3.05%	3.05¢	3.05¢	3.05¢	3.05¢	3.05¢	3.05¢	3.05¢	3.05¢	3.05¢	3.05¢	N/A	N/A
053/055	Rental Car Surcharge e, h	0	0	0	0	0	\$2.50	0	0	\$3.50	0	0	0	0	0	N/A	N/A
129	Use Tax Direct Payments	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	N/A	N/A
153	Rental Car Surcharge–Stadium h	0	0	0	0	0	3.25%	0	0	0	0	0	0	0	0	N/A	N/A
911	911 Telecommunications ^g	20¢	20¢	20¢	20¢	20¢	20¢	20¢	20¢	20¢	20¢	20¢	20¢	20¢	20¢	N/A	N/A
912	E911 Prepaid Wireless	0.8%	0.8%	0.8%	0.8%	0.8%	0.8%	0.8%	0.8%	0.8%	0.8%	0.8%	0.8%	0.8%	0.8%	N/A	N/A

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

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

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

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

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

TRANSACTION PRIVILEGE AND OTHER TAX RATE TABLES

MUNICIPALITIES

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

TABLE 2				MUNICIPALITIES			All tax rat	tes are expressed as percentages (%) unles	ss otherw	ise no	ed.
CITY/TOWN NAME REGION / CITY CODE	BUSINESS CODE	TAX RATE	COUNTY	CITY/TOWN NAME REGION/ CITY CODE	BUSINESS CODE	TAX RATE	COUNTY	CITY/TOWN NAME REGION / CITY CODE	BUSINESS CODE	TAX RATE	COUNTY
APACHE JUNCTION AJ			MAR/PNL	<u>AVONDALE</u> AV			MAR	BENSON BS			СОН
Advertising	018	2.40		Advertising	018	2.50		Advertising	018	3.50	
Amusements	012	2.40		Amusements	012	2.50		Amusements	012	3.50	
Contracting – Prime	015	2.40		Contracting – Prime	015	2.50		Contracting – Prime	015	4.00	
Contracting – Speculative Builders	016	2.40		Contracting – Speculative Builders	016	2.50		Contracting – Speculative Builders	016	4.00	
Contracting – Owner Builder	037	2.40		Contracting – Owner Builder	037	2.50		Contracting – Owner Builder	037	4.00	
Feed at Wholesale	116	2.40		Job Printing	010	2.50		Job Printing	010	3.50	
Job Printing	010	2.40		Manufactured Buildings	027	2.50		Jet Fuel Sales (cents per gallon)	049	\$.035	
Manufactured Buildings	027	2.40		Timbering and Other Extraction	020	2.50		Manufactured Buildings	027	3.50	
Timbering and Other Extraction	020	2.40		Severance – Metal Mining	019	0.10		Timbering and Other Extraction	020	3.50	
Severance – Metal Mining	019	0.10		Publication	009	2.50		Severance – Metal Mining	019	0.10	
Publication	009	2.40		Hotels	044	2.50		Publication	009	3.50	
Hotels	044	2.40		Hotel/Motel (Additional Tax) ^B	144	2.00		Hotels	044	3.50	
Hotel/Motel (Additional Tax) ^B	144	2.40		Residential Rental, Leasing and Licensing for Use	045	2.50		Hotel/Motel (Additional Tax) ^B	144	2.00	
Residential Rental, Leasing and Licensing for Use	045	2.20		Commercial Rental, Leasing, & Licensing for Use	213	2.50		Residential Rental, Leasing, & Licensing for Use	045	2.50	
Commercial Rental, Leasing, & Licensing for Use	213	2.20		Rental, Leasing, & Licensing for Use of TPP	214	2.50		Commercial Rental, Leasing, & Licensing for Use	213	2.50	
Rental Occupancy	040	2.20		Restaurant and Bars	011	2.50		Rental, Leasing, & Licensing for Use of TPP	214	2.50	
Rental, Leasing, & Licensing for Use of TPP	214	2.40		Retail Sales	017	2.50		Restaurant and Bars	011	3.50	
Restaurant and Bars	011	2.40		Retail Sales (Single Item Over \$5,000)	717	1.50		Retail Sales	017	3.50	
Retail Sales	017	2.40		Retail Sales Food for Home Consumption	062	2.50		Retail Sales (Single Item Over \$5,000)	717	1.00	
Retail Sales (Single Item Portion Over \$2,000)	297	1.40		MRRA Amount D	315	2.50		Retail Sales Food for Home Consumption	062	3.50	
Retail Sales Food for Home Consumption	062	2.40		Communications	005	2.50		MRRA Amount D	315	3.50	
MRRA Amount D	315	2.40		Transporting	006	2.50		Communications	005	3.50	
Communications	005	3.40		Utilities	004	2.50		Transporting	006	3.50	
Transporting	006	2.40		Use Tax Purchases	029	1.50		Utilities	004	3.50	
Utilities	004	3.40		Use Tax From Inventory	030	1.50		Jet Fuel Use Tax (cents per gallon)	051	\$.035	
Use Tax Purchases	029	2.40						Use Tax Purchases	029	3.50	
	299	1.40						Use Tax Purchases (Single Item Over \$5,000)	729	1.00	
Use Tax (Single Item Portion Over \$2,000) Use Tax From Inventory	030	2.40						Use Tax From Inventory	030	3.50	
	030 BUSINESS	2.40	COUNTY	CITY/TOWN NAME REGION		TAX RATE	COUNTY	CITY/TOWN NAME REGION / CITY CODE	030 BUSINESS CODE	3.50 TAX RATE	COUNTY
Use Tax From Inventory CITY/TOWN NAME REGION/	030 BUSINESS	2.40 TAX	COUNTY				COUNTY	CITY/TOWN NAME REGION/	BUSINESS	TAX	COUNTY
Use Tax From Inventory CITY/TOWN NAME BISBEE REGION/ CITY CODE BB BB	030 BUSINESS	2.40 TAX		CITY/TOWN NAME CITY CO				CITY/TOWN NAME REGION / CITY CODE	BUSINESS	TAX	
Use Tax From Inventory CITY/TOWN NAME BISBEE Advertising REGION/ CITY CODE BB	030 BUSINESS CODE	2.40 TAX RATE		BUCKEYE BE	DE CODE	RATE		CITY/TOWN NAME REGION/CITYCODE BULLHEAD CITY BH	BUSINESS CODE	TAX RATE	
Use Tax From Inventory CITY/TOWN NAME REGION/ CITY CODE	030 BUSINESS CODE 018	2.40 TAX RATE 3.50		BUCKEYE BE Advertising	OE CODE 018	3.00		CITY/TOWN NAME REGION/ CITY CODE BULLHEAD CITY Advertising REGION/ CITY CODE	BUSINESS CODE	TAX RATE	
Use Tax From Inventory CITY/TOWN NAME BISBEE Advertising Amusements Contracting – Prime	030 BUSINESS CODE 018 012	2.40 TAX RATE 3.50 3.50		BUCKEYE BE Advertising Amusements	018 012	3.00 3.00		CITY/TOWN NAME REGION / CITY CODE BULLHEAD CITY BH Advertising Amusements	BUSINESS CODE 018 012	TAX RATE 2.00 2.00	
Use Tax From Inventory CITY/TOWN NAME BISBEE Advertising Amusements REGION/ CITY CODE BB Advertising	030 BUSINESS CODE 018 012 015	2.40 TAX RATE 3.50 3.50 3.50		BUCKEYE BE Advertising Amusements Contracting – Prime	018 012 015	3.00 3.00 3.00		CITY/TOWN NAME BULLHEAD CITY Advertising Amusements Contracting – Prime	BUSINESS CODE 018 012 015	TAX RATE 2.00 2.00 2.00	
Use Tax From Inventory CITY/TOWN NAME BISBEE Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder	030 BUSINESS CODE 018 012 015 016	2.40 TAX RATE 3.50 3.50 3.50 3.50 3.50		BUCKEYE BE Advertising Amusements Contracting – Prime Contracting – Speculative Builders	018 012 015 016	3.00 3.00 3.00 3.00 3.00		CITY/TOWN NAME BULLHEAD CITY Advertising Amusements Contracting – Prime Contracting – Speculative Builders	BUSINESS CODE 018 012 015 016	TAX RATE 2.00 2.00 2.00 2.00 2.00	
CITY/TOWN NAME BISBEE Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Feed at Wholesale	030 BUSINESS CODE 018 012 015 016 037	2.40 TAX RATE 3.50 3.50 3.50 3.50 3.50 3.50		EITYTOWN NAME CITY CO BUCKEYE Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder	018 012 015 016 037	3.00 3.00 3.00 3.00 3.00 3.00		CITY/TOWN NAME BULLHEAD CITY Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder	BUSINESS CODE 018 012 015 016 037	TAX RATE 2.00 2.00 2.00 2.00 2.00 2.00	
CITY/TOWN NAME BISBEE Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Feed at Wholesale Job Printing	030 BUSINESS CODE 018 012 015 016 037 116	2.40 TAX RATE 3.50 3.50 3.50 3.50 3.50 3.50 3.50		EITYTOWN NAME CITY CO BUCKEYE Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Feed at Wholesale	018 012 015 016 037 116	3.00 3.00 3.00 3.00 3.00 3.00 3.00		CITY/TOWN NAME REGION / CITY CODE BULLHEAD CITY Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing	BUSINESS CODE 018 012 015 016 037 010	TAX RATE 2.00 2.00 2.00 2.00 2.00 2.00 2.00	
CITY/TOWN NAME BISBEE Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Feed at Wholesale Job Printing Manufactured Buildings	030 BUSINESS CODE 018 012 015 016 037 116 010	2.40 TAX RATE 3.50 3.50 3.50 3.50 3.50 3.50 3.50 3.50 3.50 3.50 3.50 3.50		BUCKEYE Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Feed at Wholesale Job Printing	018 012 015 016 037 116 010	3.00 3.00 3.00 3.00 3.00 3.00 3.00 3.00		CITY/TOWN NAME BULLHEAD CITY Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing Jet Fuel Sales (cents per gallon)	018 012 015 016 037 010 049	2.00 2.00 2.00 2.00 2.00 2.00 2.00 2.00	
CITY/TOWN NAME BISBEE Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Feed at Wholesale Job Printing Manufactured Buildings Timbering and Other Extraction	030 BUSINESS CODE 018 012 015 016 037 116 010 027	2.40 TAX RATE 3.50 3.50 3.50 3.50 3.50 3.50 3.50 3.50 3.50 3.50		EITYTOWN NAME CITY CO BUCKEYE Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Feed at Wholesale Job Printing Manufactured Buildings	018 012 015 016 037 116 010 027	3.00 3.00 3.00 3.00 3.00 3.00 3.00 3.00		CITY/TOWN NAME BULLHEAD CITY Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing Jet Fuel Sales (cents per gallon) Manufactured Buildings	BUSINESS CODE 018 012 015 016 037 010 049 027	2.00 2.00 2.00 2.00 2.00 2.00 2.00 2.00	
Use Tax From Inventory CITY/TOWN NAME BISBEE Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Feed at Wholesale Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining	030 BUSINESS CODE 018 012 015 016 037 116 010 027 020	2.40 TAX RATE 3.50 3.50 3.50 3.50 3.50 3.50 3.50 3.5		Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Feed at Wholesale Job Printing Manufactured Buildings Timbering and Other Extraction	018 012 015 016 037 116 010 027 020	3.00 3.00 3.00 3.00 3.00 3.00 3.00 3.00		CITY/TOWN NAME BULLHEAD CITY Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing Jet Fuel Sales (cents per gallon) Manufactured Buildings Timbering and Other Extraction	BUSINESS CODE 018 012 015 016 037 010 049 027 020	2.00 2.00 2.00 2.00 2.00 2.00 2.00 2.00	
CITY/TOWN NAME BISBEE Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Feed at Wholesale Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication	030 BUSINESS CODE 018 012 015 016 037 116 010 027 020 019	2.40 TAX RATE 3.50 3.50 3.50 3.50 3.50 3.50 3.50 3.50 3.50 3.50 3.50 3.50		Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Feed at Wholesale Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining	OE CODE 018 012 015 016 037 116 010 027 020 019	3.00 3.00 3.00 3.00 3.00 3.00 3.00 3.00		CITY/TOWN NAME BULLHEAD CITY Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing Jet Fuel Sales (cents per gallon) Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining	BUSINESS CODE 018 012 015 016 037 010 049 027 020 019	2.00 2.00 2.00 2.00 2.00 2.00 2.00 2.00	
CITY/TOWN NAME BISBEE Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Feed at Wholesale Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels	030 BUSINESS CODE 018 012 015 016 037 116 010 027 020 019 009	2.40 TAX RATE 3.50 3.50 3.50 3.50 3.50 3.50 3.50 3.5		Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Contracting – Owner Builder Feed at Wholesale Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels	018 012 015 016 037 116 010 027 020 019 009	3.00 3.00 3.00 3.00 3.00 3.00 3.00 3.00		CITY/TOWN NAME BULLHEAD CITY Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing Jet Fuel Sales (cents per gallon) Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels	BUSINESS CODE 018 012 015 016 037 010 049 027 020 019 009	2.00 2.00 2.00 2.00 2.00 2.00 2.00 \$.03 2.00 2.00 0.10 2.00 2.00	
CITY/TOWN NAME BISBEE Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builders Contracting – Owner Builder Feed at Wholesale Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Hotel/Motel (Additional Tax) ^B	030 BUSINESS CODE 018 012 015 016 037 116 010 027 020 019 009 044 144	2.40 TAX RATE 3.50 3.50 3.50 3.50 3.50 3.50 3.50 3.50		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	018 018 012 015 016 037 116 010 027 020 019 009 044 144	3.00 3.00 3.00 3.00 3.00 3.00 3.00 3.00		CITY/TOWN NAME BULLHEAD CITY Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing Jet Fuel Sales (cents per gallon) Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Hotel/Motel (Additional Tax) ^B	BUSINESS CODE 018 012 015 016 037 010 049 027 020 019 009 044 144	2.00 2.00 2.00 2.00 2.00 2.00 2.00 2.00	
CITY/TOWN NAME BISBEE Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Feed at Wholesale Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Hotel/Motel (Additional Tax) ^B Residential Rental, Leasing, & Licensing for Use	030 BUSINESS CODE 018 012 015 016 037 116 010 027 020 019 009 044 144 045	2.40 TAX RATE 3.50 3.50 3.50 3.50 3.50 3.50 3.50 3.5		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) ⁸ Residential Rental, Leasing, & Licensing for Use	018 018 012 015 016 037 116 010 027 020 019 009 044 144 045	3.00 3.00 3.00 3.00 3.00 3.00 3.00 3.00		CITY/TOWN NAME BULLHEAD CITY Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing Jet Fuel Sales (cents per gallon) Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Hotel/Motel (Additional Tax) ^B Commercial Rental, Leasing, & Licensing for Use	BUSINESS CODE 018 012 015 016 037 010 049 027 020 019 009 044 144 213	TAX RATE 2.00 2.00 2.00 2.00 2.00 2.00 2.00 2.	
CITY/TOWN NAME BISBEE Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Feed at Wholesale Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotel/Motel (Additional Tax) ^B Residential Rental, Leasing, & Licensing for Use Commercial Rental, Leasing, & Licensing for Use	030 BUSINESS CODE 018 012 015 016 037 116 010 027 020 019 009 044 144 045 213	2.40 TAX RATE 3.50 3.50 3.50 3.50 3.50 3.50 3.50 3.50		Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Feed at Wholesale Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Hotel/Motel (Additional Tax) ^B Residential Rental, Leasing, & Licensing for Use Commercial Rental, Leasing, & Licensing for Use	018 018 012 015 016 037 116 010 027 020 019 009 044 144 045 213	3.00 3.00 3.00 3.00 3.00 3.00 3.00 3.00		CITY/TOWN NAME BULLHEAD CITY Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing Jet Fuel Sales (cents per gallon) Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Hotel/Motel (Additional Tax) ^B Commercial Rental, Leasing, & Licensing for Use Rental, Leasing, & Licensing for Use	BUSINESS CODE 018 012 015 016 037 010 049 027 020 019 009 044 144 213 214	TAX RATE 2.00 2.00 2.00 2.00 2.00 2.00 2.00 2.	
CITY/TOWN NAME BISBEE Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builders Contracting – Owner Builder Feed at Wholesale Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Hotel/Motel (Additional Tax) ^B Residential Rental, Leasing, & Licensing for Use Commercial Rental, Leasing, & Licensing for Use Rental, Leasing, & Licensing for Use	030 BUSINESS CODE 018 012 015 016 037 116 010 027 020 019 009 044 144 045	2.40 TAX RATE 3.50 3.50 3.50 3.50 3.50 3.50 3.50 3.5		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) ⁸ Residential Rental, Leasing, & Licensing for Use	018 012 015 016 037 116 010 027 020 019 009 044 144 045 213 040	3.00 3.00 3.00 3.00 3.00 3.00 3.00 3.00		CITY/TOWN NAME BULLHEAD CITY Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing Jet Fuel Sales (cents per gallon) Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Hotel/Motel (Additional Tax) ^B Commercial Rental, Leasing, & Licensing for Use	BUSINESS CODE 018 012 015 016 037 010 049 027 020 019 009 044 144 213	TAX RATE 2.00 2.00 2.00 2.00 2.00 2.00 2.00 2.	
CITY/TOWN NAME BISBEE Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builders Contracting – Owner Builder Feed at Wholesale Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Hotel/Motel (Additional Tax) ^B Residential Rental, Leasing, & Licensing for Use Commercial Rental, Leasing, & Licensing for Use	030 BUSINESS CODE 018 012 015 016 037 116 010 027 020 019 009 044 144 045 213 214	2.40 TAX RATE 3.50 3.50 3.50 3.50 3.50 3.50 3.50 3.5		BUCKEYE BE Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Feed at Wholesale Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Hotel/Motel (Additional Tax) ^B Residential Rental, Leasing, & Licensing for Use Commercial Rental, Leasing, & Licensing for Use Rental Occupancy	OE CODE 018 012 015 016 037 116 010 027 020 019 009 044 144 045 213	3.00 3.00 3.00 3.00 3.00 3.00 3.00 3.00		CITY/TOWN NAME BULLHEAD CITY Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing Jet Fuel Sales (cents per gallon) Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Hotel/Motel (Additional Tax) ^B Commercial Rental, Leasing, & Licensing for Use Rental, Leasing, & Licensing for Use of TPP Restaurant and Bars	BUSINESS CODE 018 012 015 016 037 010 049 027 020 019 009 044 144 213 214 011	TAX RATE 2.00 2.00 2.00 2.00 2.00 \$.03 2.00 2.00 2.00 2.00 2.00 2.00 2.00 2	
CITY/TOWN NAME BISBEE Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Feed at Wholesale Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Hotels/Motel (Additional Tax) ⁶ Residential Rental, Leasing, & Licensing for Use Commercial Rental, Leasing, & Licensing for Use Rental, Leasing, & Licensing for Use Restaurant and Bars Retail Sales	030 BUSINESS CODE 018 012 015 016 037 116 010 027 020 019 009 044 144 045 213 214 011 017	2.40 TAX RATE 3.50 3.50 3.50 3.50 3.50 3.50 3.50 3.5		BUCKEYE Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Feed at Wholesale Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Hotel/Motel (Additional Tax) ^B Residential Rental, Leasing, & Licensing for Use Commercial Rental, Leasing, & Licensing for Use Rental Occupancy Rental, Leasing, & Licensing for Use of TPP	018 018 012 015 016 037 116 010 027 020 019 009 044 144 045 213 040 214 011	3.00 3.00 3.00 3.00 3.00 3.00 3.00 3.00		CITY/TOWN NAME BULLHEAD CITY Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing Jet Fuel Sales (cents per gallon) Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Hotel/Motel (Additional Tax) ^B Commercial Rental, Leasing, & Licensing for Use Rental, Leasing, & Licensing for Use of TPP Restaurant and Bars Retail Sales	BUSINESS CODE 018 012 015 016 037 010 049 027 020 019 009 044 144 213 214 011 017 315	TAX RATE 2.00 2.00 2.00 2.00 2.00 2.00 2.00 2.	
CITY/TOWN NAME BISBEE Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Feed at Wholesale Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Hotel/Motel (Additional Tax) ^B Residential Rental, Leasing, & Licensing for Use Commercial Rental, Leasing, & Licensing for Use Rental, Leasing, & Licensing for Use of TPP Restaurant and Bars Retail Sales Retail Sales Food for Home Consumption	030 BUSINESS CODE 018 012 015 016 037 116 010 027 020 019 009 044 144 045 213 214 011 017 062	2.40 TAX RATE 3.50 3.50 3.50 3.50 3.50 3.50 3.50 3.5		Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Feed at Wholesale Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Hotel/Motel (Additional Tax) ^B Residential Rental, Leasing, & Licensing for Use Commercial Rental, Leasing, & Licensing for Use Rental Occupancy Rental, Leasing, & Licensing for Use of TPP Restaurant and Bars Retail Sales	018 018 012 015 016 037 116 010 027 020 019 009 044 144 045 213 040 214 011	3.00 3.00 3.00 3.00 3.00 3.00 3.00 3.00		CITY/TOWN NAME BULLHEAD CITY Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing Jet Fuel Sales (cents per gallon) Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Hotel/Motel (Additional Tax) ^B Commercial Rental, Leasing, & Licensing for Use Rental, Leasing, & Licensing for Use of TPP Restaurant and Bars Retail Sales MRRA Amount D Communications	BUSINESS CODE 018 012 015 016 037 010 049 027 020 019 009 044 144 213 214 011 017 315 005	2.00 2.00 2.00 2.00 2.00 2.00 2.00 2.00	
CITY/TOWN NAME BISBEE Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Feed at Wholesale Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Hotel/Motel (Additional Tax) ^B Residential Rental, Leasing, & Licensing for Use Commercial Rental, Leasing, & Licensing for Use Rental, Leasing, & Licensing for Use of TPP Restaurant and Bars Retail Sales Retail Sales Retail Sales Food for Home Consumption MRRA Amount D	030 BUSINESS CODE 018 012 015 016 037 116 010 027 020 019 009 044 144 045 213 214 011 017 062 315	2.40 TAX RATE 3.50 3.50 3.50 3.50 3.50 3.50 3.50 3.5		Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Contracting – Owner Builder Feed at Wholesale Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Hotel/Motel (Additional Tax) ⁶ Residential Rental, Leasing, & Licensing for Use Commercial Rental, Leasing, & Licensing for Use Rental Occupancy Rental, Leasing, & Licensing for Use of TPP Restaurant and Bars Retail Sales Retail Sales (Single Item Over \$5,000)	018 012 015 016 037 116 010 027 020 019 009 044 144 045 213 040 214 011 017 717	3.00 3.00 3.00 3.00 3.00 3.00 3.00 3.00		CITY/TOWN NAME BULLHEAD CITY Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing Jet Fuel Sales (cents per gallon) Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Hotel/Motel (Additional Tax) ^B Commercial Rental, Leasing, & Licensing for Use Rental, Leasing, & Licensing for Use of TPP Restaurant and Bars Retail Sales MRRA Amount D Communications Transporting	BUSINESS CODE 018 012 015 016 037 010 049 027 020 019 009 044 144 213 214 011 017 315 005 006	TAX RATE 2.00 2.00 2.00 2.00 2.00 2.00 \$.03 2.00 2.00 2.00 2.00 2.00 2.00 2.00 2	
CITY/TOWN NAME BISBEE Advertising Amusements Contracting – Prime Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Feed at Wholesale Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Hotel/Motel (Additional Tax) ^B Residential Rental, Leasing, & Licensing for Use Commercial Rental, Leasing, & Licensing for Use Rental, Leasing, & Licensing for Use Restal Sales Retail Sales Retail Sales Food for Home Consumption MRRA Amount D Communications	030 BUSINESS CODE 018 012 015 016 037 116 010 027 020 019 009 044 144 045 213 214 011 017 062 315 005	2.40 TAX RATE 3.50 3.50 3.50 3.50 3.50 3.50 3.50 3.5		BUCKEYE Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Feed at Wholesale Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Hotel/Motel (Additional Tax) ^B Residential Rental, Leasing, & Licensing for Use Commercial Rental, Leasing, & Licensing for Use Rental Occupancy Rental, Leasing, & Licensing for Use of TPP Restaurant and Bars Retail Sales Retail Sales (Single Item Over \$5,000) Retail Sales Food for Home Consumption	018 012 015 016 037 116 010 027 020 019 009 044 144 045 213 040 214 011 717 717	3.00 3.00 3.00 3.00 3.00 3.00 3.00 3.00		CITY/TOWN NAME BULLHEAD CITY Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing Jet Fuel Sales (cents per gallon) Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Hotel/Motel (Additional Tax) ^B Commercial Rental, Leasing, & Licensing for Use Rental, Leasing, & Licensing for Use of TPP Restaurant and Bars Retail Sales MRRA Amount D Communications Transporting Utilities	BUSINESS CODE 018 012 015 016 037 010 049 027 020 019 009 044 144 213 214 011 017 315 005 006 004	TAX RATE 2.00 2.00 2.00 2.00 2.00 3.00 2.00 2.0	
CITY/TOWN NAME BISBEE Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Feed at Wholesale Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Hotels Hotel/Motel (Additional Tax) ^B Residential Rental, Leasing, & Licensing for Use Commercial Rental, Leasing, & Licensing for Use Rental, Leasing, & Licensing for Use Restaurant and Bars Retail Sales Retail Sales Retail Sales Food for Home Consumption MRRA Amount D Communications Transporting	030 BUSINESS CODE 018 012 015 016 037 116 010 027 020 019 009 044 144 045 213 214 011 017 062 315 005 006	2.40 TAX RATE 3.50 3.50 3.50 3.50 3.50 3.50 3.50 3.5		BUCKEYE Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Feed at Wholesale Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Hotel/Motel (Additional Tax) ^B Residential Rental, Leasing, & Licensing for Use Commercial Rental, Leasing, & Licensing for Use Rental Occupancy Rental, Leasing, & Licensing for Use Retail Sales Retail Sales (Single Item Over \$5,000) Retail Sales Food for Home Consumption MRRA Amount D	018 018 012 015 016 037 116 010 027 020 019 009 044 144 045 213 040 214 011	3.00 3.00 3.00 3.00 3.00 3.00 3.00 3.00		CITY/TOWN NAME BULLHEAD CITY Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing Jet Fuel Sales (cents per gallon) Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Hotel/Motel (Additional Tax) ^B Commercial Rental, Leasing, & Licensing for Use Rental, Leasing, & Licensing for Use of TPP Restaurant and Bars Retail Sales MRRA Amount D Communications Transporting Utilities Jet Fuel Use Tax (cents per gallon)	BUSINESS CODE 018 012 015 016 037 010 049 027 020 019 009 044 144 213 214 011 017 315 005 006 004 051	TAX RATE 2.00 2.00 2.00 2.00 2.00 2.00 2.00 2.	
CITY/TOWN NAME BISBEE Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Contracting – Owner Builder Feed at Wholesale Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Hotels Hotel/Motel (Additional Tax) ^B Residential Rental, Leasing, & Licensing for Use Commercial Rental, Leasing, & Licensing for Use Rental, Leasing, & Licensing for Use Restaurant and Bars Retail Sales Retail Sales Retail Sales Food for Home Consumption MRRA Amount D Communications Transporting	030 BUSINESS CODE 018 012 015 016 037 116 010 027 020 019 009 044 144 045 213 214 011 017 062 315 005	2.40 TAX RATE 3.50 3.50 3.50 3.50 3.50 3.50 3.50 3.5		Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Feed at Wholesale Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Hotel/Motel (Additional Tax) ^B Residential Rental, Leasing, & Licensing for Use Commercial Rental, Leasing, & Licensing for Use Rental Occupancy Rental, Leasing, & Licensing for Use Rental Oscupancy Retail Sales Retail Sales Retail Sales (Single Item Over \$5,000) Retail Sales Food for Home Consumption MRRA Amount D Communications	018 018 012 015 016 037 116 010 027 020 019 009 044 144 045 213 040 214 011 017 717 62 315 005	3.00 3.00 3.00 3.00 3.00 3.00 3.00 3.00		CITY/TOWN NAME BULLHEAD CITY Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing Jet Fuel Sales (cents per gallon) Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Hotel/Motel (Additional Tax) ^B Commercial Rental, Leasing, & Licensing for Use Rental, Leasing, & Licensing for Use of TPP Restaurant and Bars Retail Sales MRRA Amount D Communications Transporting Utilities Jet Fuel Use Tax (cents per gallon) Use Tax Purchases	BUSINESS CODE 018 012 015 016 037 010 049 027 020 019 009 044 144 213 214 011 017 315 005 006 004 051 029	2.00 2.00 2.00 2.00 2.00 2.00 2.00 2.00	
CITY/TOWN NAME BISBEE Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Feed at Wholesale Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Hotels Hotel/Motel (Additional Tax) ^B Residential Rental, Leasing, & Licensing for Use Commercial Rental, Leasing, & Licensing for Use Rental, Leasing, & Licensing for Use Restaurant and Bars Retail Sales Retail Sales Retail Sales Food for Home Consumption MRRA Amount D Communications Transporting	030 BUSINESS CODE 018 012 015 016 037 116 010 027 020 019 009 044 144 045 213 214 011 017 062 315 005 006	2.40 TAX RATE 3.50 3.50 3.50 3.50 3.50 3.50 3.50 3.5		BUCKEYE Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Feed at Wholesale Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Hotel/Motel (Additional Tax) ^B Residential Rental, Leasing, & Licensing for Use Commercial Rental, Leasing, & Licensing for Use Rental Occupancy Rental, Leasing, & Licensing for Use of TPP Restaurant and Bars Retail Sales Retail Sales (Single Item Over \$5,000) Retail Sales Food for Home Consumption MRRA Amount D Communications Transporting	018 018 012 015 016 037 116 010 027 020 019 009 044 144 045 213 040 214 011 017 717 062 315 005	3.00 3.00 3.00 3.00 3.00 3.00 3.00 3.00		CITY/TOWN NAME BULLHEAD CITY Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing Jet Fuel Sales (cents per gallon) Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Hotel/Motel (Additional Tax) ^B Commercial Rental, Leasing, & Licensing for Use Rental, Leasing, & Licensing for Use of TPP Restaurant and Bars Retail Sales MRRA Amount D Communications Transporting Utilities Jet Fuel Use Tax (cents per gallon)	BUSINESS CODE 018 012 015 016 037 010 049 027 020 019 009 044 144 213 214 011 017 315 005 006 004 051	TAX RATE 2.00 2.00 2.00 2.00 2.00 2.00 2.00 2.	
CITY/TOWN NAME BISBEE Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Contracting – Owner Builder Feed at Wholesale Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Hotels Hotel/Motel (Additional Tax) ^B Residential Rental, Leasing, & Licensing for Use Commercial Rental, Leasing, & Licensing for Use Rental, Leasing, & Licensing for Use Restaurant and Bars Retail Sales Retail Sales Retail Sales Food for Home Consumption MRRA Amount D Communications Transporting	030 BUSINESS CODE 018 012 015 016 037 116 010 027 020 019 009 044 144 045 213 214 011 017 062 315 005 006	2.40 TAX RATE 3.50 3.50 3.50 3.50 3.50 3.50 3.50 3.5		BUCKEYE Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Feed at Wholesale Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Hotel/Motel (Additional Tax) ^B Residential Rental, Leasing, & Licensing for Use Commercial Rental, Leasing, & Licensing for Use Rental Occupancy Rental, Leasing, & Licensing for Use of TPP Restaurant and Bars Retail Sales Retail Sales (Single Item Over \$5,000) Retail Sales Food for Home Consumption MRRA Amount D Communications Transporting Utilities	018 012 015 016 037 116 010 027 020 019 009 044 144 045 213 040 214 011 017 717 062 315 005 006 004	3.00 3.00 3.00 3.00 3.00 3.00 3.00 3.00		CITY/TOWN NAME BULLHEAD CITY Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing Jet Fuel Sales (cents per gallon) Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Hotel/Motel (Additional Tax) ^B Commercial Rental, Leasing, & Licensing for Use Rental, Leasing, & Licensing for Use of TPP Restaurant and Bars Retail Sales MRRA Amount D Communications Transporting Utilities Jet Fuel Use Tax (cents per gallon) Use Tax Purchases	BUSINESS CODE 018 012 015 016 037 010 049 027 020 019 009 044 144 213 214 011 017 315 005 006 004 051 029	2.00 2.00 2.00 2.00 2.00 2.00 2.00 2.00	
CITY/TOWN NAME BISBEE Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Feed at Wholesale Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Hotels Hotel/Motel (Additional Tax) ^B Residential Rental, Leasing, & Licensing for Use Commercial Rental, Leasing, & Licensing for Use Rental, Leasing, & Licensing for Use Restaurant and Bars Retail Sales Retail Sales Retail Sales Food for Home Consumption MRRA Amount D Communications Transporting	030 BUSINESS CODE 018 012 015 016 037 116 010 027 020 019 009 044 144 045 213 214 011 017 062 315 005 006	2.40 TAX RATE 3.50 3.50 3.50 3.50 3.50 3.50 3.50 3.5		BUCKEYE Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Feed at Wholesale Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Hotel/Motel (Additional Tax) ^B Residential Rental, Leasing, & Licensing for Use Commercial Rental, Leasing, & Licensing for Use Rental Occupancy Rental, Leasing, & Licensing for Use Retail Sales Retail Sales (Single Item Over \$5,000) Retail Sales Food for Home Consumption MRRA Amount D Communications Transporting Utilities Use Tax Purchases	018 012 015 016 037 116 037 116 019 009 044 144 045 213 040 214 011 017 717 062 315 005 006 004 029	3.00 3.00 3.00 3.00 3.00 3.00 3.00 3.00		CITY/TOWN NAME BULLHEAD CITY Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing Jet Fuel Sales (cents per gallon) Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Hotel/Motel (Additional Tax) ^B Commercial Rental, Leasing, & Licensing for Use Rental, Leasing, & Licensing for Use of TPP Restaurant and Bars Retail Sales MRRA Amount D Communications Transporting Utilities Jet Fuel Use Tax (cents per gallon) Use Tax Purchases	BUSINESS CODE 018 012 015 016 037 010 049 027 020 019 009 044 144 213 214 011 017 315 005 006 004 051 029	2.00 2.00 2.00 2.00 2.00 2.00 2.00 2.00	
Use Tax From Inventory CITY/TOWN NAME BISBEE Advertising Amusements Contracting – Prime Contracting – Speculative Builders	030 BUSINESS CODE 018 012 015 016 037 116 010 027 020 019 009 044 144 045 213 214 011 017 062 315 005 006	2.40 TAX RATE 3.50 3.50 3.50 3.50 3.50 3.50 3.50 3.5		BUCKEYE Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Feed at Wholesale Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Hotel/Motel (Additional Tax) ^B Residential Rental, Leasing, & Licensing for Use Commercial Rental, Leasing, & Licensing for Use Rental Occupancy Rental, Leasing, & Licensing for Use of TPP Restaurant and Bars Retail Sales Retail Sales (Single Item Over \$5,000) Retail Sales Food for Home Consumption MRRA Amount D Communications Transporting Utilities	018 012 015 016 037 116 010 027 020 019 009 044 144 045 213 040 214 011 017 717 062 315 005 006 004	3.00 3.00 3.00 3.00 3.00 3.00 3.00 3.00		CITY/TOWN NAME BULLHEAD CITY Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing Jet Fuel Sales (cents per gallon) Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Hotel/Motel (Additional Tax) ^B Commercial Rental, Leasing, & Licensing for Use Rental, Leasing, & Licensing for Use of TPP Restaurant and Bars Retail Sales MRRA Amount D Communications Transporting Utilities Jet Fuel Use Tax (cents per gallon) Use Tax Purchases	BUSINESS CODE 018 012 015 016 037 010 049 027 020 019 009 044 144 213 214 011 017 315 005 006 004 051 029	2.00 2.00 2.00 2.00 2.00 2.00 2.00 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.

004

029

030

3.65

3.65

3.65

Utilities

Use Tax Purchases

Use Tax From Inventory

Utilities

Use Tax Purchases

Use Tax From Inventory

TRANSACTION PRIVILEGE AND OTHER TAX RATE TABLES

ACTION PRIVILEGE AND OTHER TAX RATE TADI

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029

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3.00

3.00

3.00

Transporting

Utilities

Effective August 1, 2023

006

004

1.80

2.00

MUNICIPALITIES TABLE 2 All tax rates are expressed as percentages (%) unless otherwise noted. REGION / BUSINESS TAX REGION / BUSINESS TAX REGION / CITY/TOWN NAME COUNTY **CITY/TOWN NAME** CITY/TOWN NAME COUNTY COUNTY RATE CITY CODE CITY CODE RATE CITY CODE CODE CODE RATE CODE **CAMP VERDE** YAV **CAREFREE** MAR **CASA GRANDE** CG PNL CE CA Advertising 018 3.65 Advertising 018 3.00 Advertising 018 1.80 Amusements 012 3.65 Amusements 012 3.00 Amusements 012 1.80 Contracting - Prime 015 3.65 Contracting - Prime 015 4.00 Contracting - Prime 015 4.00 Contracting - Speculative Builders 016 3.65 Contracting - Speculative Builders 016 4.00 Contracting - Speculative Builders 016 4.00 Contracting - Owner Builder 037 3.65 Contracting - Owner Builder 037 4.00 Contracting - Owner Builder 037 4.00 Job Printing 010 3.65 Job Printing 010 3.00 Job Printing 010 1.80 Manufactured Buildings 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 Severance - Metal Mining Severance - Metal Mining 019 0.10 019 0.10 019 0.10 Publication Publication Publication 009 3.65 009 3.00 009 1.80 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 5.00 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 Rental, Leasing, & Licensing for Use of TPP Rental, Leasing, & Licensing for Use of TPP 214 3.65 214 3.00 214 1.80 Restaurant and Bars 3.65 Restaurant and Bars Restaurant and Bars 011 011 3.00 011 1.80 Retail Sales 3.65 Retail Sales 017 3.00 Retail Sales 2.00 017 017 Retail Sales (Single Item Portion Over \$5,000) 1.00 Retail Sales Food for Home Consumption 062 2.00 Retail Sales (Single Item Portion Over \$5,000) 357 357 1.50 Retail Sales Food for Home Consumption MRRA Amount [[] MRRA Amount [315 3.65 315 3.00 062 2.00 MRRA Amount D Communications 005 3.65 Communications 005 3.00 315 2.00 Transporting 006 3.65 Transporting 006 3.00 Communications 005 2.00

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

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

TRANSACTION PRIVILEGE AND OTHER TAX RATE TABLES

Effective August 1, 2023

TABLE 2					MUNICIPALITIES				All tax rat	es are expressed as percentages (%) ι	ınless d	otherwise	noted.	
CITY/TOWN NAME	REGION / CITY CODE	BUSINESS CODE	TAX RATE	COUNTY	CITY/TOWN NAME REGI		BUSINESS	TAX RATE	COUNTY		REGION / TY CODE	BUSINESS	TAX RATE	COUNTY
CLARKDALE	CD			YAV	<u>CLIFTON</u> CI	F			GRN	COLORADO CITY	CC			MOH
Advertising		018	3.50		Advertising		018	3.00		Advertising		018	3.00	
Amusements		012	3.50		Amusements		012	3.00		Amusements		012	7.00	
Contracting – Prime		015	4.50		Contracting – Prime		015	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	е	045	3.00		Hotel/Motel (Additional Tax) ^B		144	7.00	
Residential Rental, Leasing, & Licensi	ing for Use	045	3.00		Commercial Rental, Leasing, & Licensing for Us	se	213	3.00		Residential Rental, Leasing, & Licensing for U	Jse	045	2.00	
Commercial Rental, Leasing, & Licens	sing for Use	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	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	3.50	
Retail Sales Food for Home Consump	otion	062	3.00		Retail Sales Food for Home Consumption		062	3.00		Retail Sales		017	3.00	
MRRA Amount D		315	3.50		MRRA Amount D		315	3.00		MRRA Amount D		315	3.00	
Communications		005	3.50		Communications		005	3.00		Communications		005	7.00	
Transporting		006	3.50		Transporting		006	3.00		Transporting		006	2.00	
Utilities		004	3.50		Utilities		004	3.00		Utilities		004	2.00	
										Use Tax Purchases		029	2.00	
										Use Tax From Inventory		030	2.00	

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

CITY/TOWN NAME	REGION / CITY CODE	BUSINESS CODE	TAX RATE	COUNTY	CITY/TOWN NAME	REGION / CITY CODE	BUSINESS CODE	TAX RATE	COUNTY
COTTONWOOD	CW			YAV	DEWEY-HUMBOLDT	DH			YAV
Advertising		018	3.50		Advertising		018	2.00	
Amusements		012	3.50		Amusements		012	2.00	
Contracting – Prime		015	4.50		Contracting – Prime		015	2.00	
Contracting – Speculative Builders		016	4.50		Contracting – Speculative Builders		016	2.00	
Contracting – Owner Builder		037	4.50		Contracting – Owner Builder		037	2.00	
Job Printing		010	3.50		Job Printing		010	2.00	
Manufactured Buildings		027	3.50		Manufactured Buildings		027	2.00	
Timbering and Other Extraction		020	3.50		Timbering and Other Extraction		020	2.00	
Severance – Metal Mining		019	0.10		Severance - Metal Mining		019	0.10	
Publication		009	3.50		Publication		009	2.00	
Hotels		044	3.50		Hotels		044	2.00	
Hotel/Motel (Additional Tax) ^B		144	3.50		Hotel/Motel (Additional Tax) ^B		144	2.00	
Residential Rental, Leasing, & Licensin	g for Use	045	3.00		Residential Rental, Leasing, & Licensing for	r Use	045	2.00	
Commercial Rental, Leasing, & Licensi	ng for Use	213	3.50		Commercial Rental, Leasing, & Licensing for	or Use	213	2.00	
Rental Occupancy	_	040	3.50		Rental, Leasing, & Licensing for Use of 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 Consumpti	ion	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

Effective August 1, 2023

TABLE 2				MUNICIPALITIES			All tax ra	ites are expressed as percentages (%) unle	ss otherw	ise not	ed.
CITY/TOWN NAME REGION/CIT CODE	BUSINESS CODE	TAX RATE	COUNTY	CITY/TOWN NAME REGION / CITY CODE	BUSINESS CODE	TAX RATE	COUNTY		ON / BUSIN		X COU
<u>DOUGLAS</u> DL			СОН	<u>DUNCAN</u> DC			GRN	<u>EAGAR</u> E			AP
Advertising	018	3.80		Advertising	018	2.00		Amusements	01:		00
Amusements	012	3.80		Amusements	012	2.00		Contracting – Prime	01		00
Contracting – Prime	015	3.80		Contracting – Prime	015	2.00		Contracting – Speculative Builders	010		00
Contracting – Speculative Builders	016	3.80		Contracting – Speculative Builders	016	2.00		Contracting – Owner Builder	03		00
Contracting – Owner Builder	037	3.80		Contracting – Owner Builder	037	2.00		Job Printing	01		00
Feed at Wholesale	116	3.80		Job Printing	010	2.00		Manufactured Buildings	02		00
Job Printing	010	3.80		Manufactured Buildings	027	2.00		Timbering and Other Extraction	02		00
Manufactured Buildings	027	3.80		Timbering and Other Extraction	020	2.00		Severance – Metal Mining	01		10
Timbering and Other Extraction	020	3.80		Severance – Metal Mining	019	0.10		Publication	009		00
Severance – Metal Mining	019	0.10		Publication	009	2.00		Hotels	04		00
Publication	009	3.80		Hotels	044	2.00		Hotel/Motel (Additional Tax) ^B	14		00
Hotels	044	3.80		Hotel/Motel (Additional Tax) ^B	144	3.00		Residential Rental, Leasing, & Licensing for Use		5 3.	00
Hotel/Motel (Additional Tax) ^B	144	4.00		Residential Rental, Leasing, & Licensing for Use	045	2.00		Commercial Rental, Leasing, & Licensing for Us	se 21:	3 3.	00
Residential Rental, Leasing and Licensing for Use	045	2.80		Commercial Rental, Leasing, & Licensing for Use	213	2.00		Rental Occupancy	04	3.	00
Commercial Rental, Leasing, & Licensing for Use	213	2.80		Rental, Leasing, & Licensing for Use of TPP	214	2.00		Rental, Leasing, & Licensing for Use of TPP	21	4 3.	00
Rental Occupancy	040	2.80		Restaurant and Bars	011	2.00		Restaurant and Bars	01	1 3.	00
Rental, Leasing, & Licensing for Use of TPP	214	3.80		Retail Sales	017	2.00		Retail Sales	01	7 3.	00
Restaurant and Bars	011	3.80		Retail Sales Food for Home Consumption	062	2.00		Retail Sales (Single Item Over \$1,000)	15	7 2.	00
Retail Sales	017	3.80		MRRA Amount D	315	2.00		Retail Sales Food for Home Consumption	06	2 3.	00
Retail Sales (Single Item Portion Over \$10,000)	367	2.80		Communications	005	2.00		MRRA Amount D	31	5 3.	00
Retail Sales Food for Home Consumption	062	3.80		Transporting	006	2.00		Communications	00	5 3.	00
MRRA Amount D	315	3.80		Utilities	004	2.00		Transporting	00	3 3.	00
Communications	005	3.80						Utilities	004	4 3.	00
Transporting	006	3.80						Use Tax Purchases	029	9 3.	00
Utilities	004	3.80						Use Tax Purchases (Single Item Over \$1,000)	15	9 2.	00
Use Tax Purchases	029	3.80						Use Tax From Inventory	03		00
Use Tax Purchases (Single Item Portion Over \$10,0	00) 369	2.80						·			
Use Tax Purchases (Single Item Portion Over \$10,0 Use Tax From Inventory	00) 369 030	2.80 3.80						·			
Use Tax From Inventory CITY/TOWN NAME REGION/	030 BUSINESS	3.80 TAX	COUNTY	CITY/TOWN NAME REGION /	BUSINESS	TAX RATE	COUNTY	CITY/TOWN NAME REGION /	BUSINESS		COUNT
Use Tax From Inventory	030	3.80		CITY/TOWN NAME CITY CODE	BUSINESS CODE	TAX RATE		CITY/TOWN NAME CITY CODE		TAX RATE	COUNT
Use Tax From Inventory CITY/TOWN NAME REGION / CITY CODE EL MIRAGE EM	030 BUSINESS CODE	3.80 TAX RATE	COUNTY	ELOY EL	CODE	RATE	COUNTY	CITY/TOWN NAME CITY CODE	CODE	RATE	
Use Tax From Inventory CITY/TOWN NAME REGION / CITY CODE	030 BUSINESS CODE	3.80 TAX		CITY/TOWN NAME CITY CODE	CODE 018	3.00		FLAGSTAFF FS	018	2.281	
Use Tax From Inventory CITY/TOWN NAME EL MIRAGE Advertising Amusements REGION/ CITY CODE EM Advertising	030 BUSINESS CODE 018 012	3.80 TAX RATE 3.00 3.00		ELOY EL Advertising Amusements	018 012	3.00 3.00		FLAGSTAFF FS Advertising Amusements	018 012	2.281 2.281	
Use Tax From Inventory CITY/TOWN NAME EL MIRAGE Advertising Amusements Contracting – Prime	030 BUSINESS CODE 018 012 015	3.80 TAX RATE 3.00 3.00 3.00		ELOY EL Advertising Amusements Contracting – Prime	018 012 015	3.00 3.00 4.50		FLAGSTAFF FS Advertising Amusements Contracting – Prime	018 012 015	2.281 2.281 2.281	
Use Tax From Inventory CITY/TOWN NAME EL MIRAGE Advertising Amusements Contracting – Prime Contracting – Speculative Builders	030 BUSINESS CODE 018 012 015 016	3.80 TAX RATE 3.00 3.00 3.00 3.00 3.00		ELOY EL Advertising Amusements Contracting – Prime Contracting – Speculative Builders	018 012 015 016	3.00 3.00 4.50 4.50		FLAGSTAFF FS Advertising Amusements Contracting – Prime Contracting – Speculative Builders	018 012 015 016	2.281 2.281 2.281 2.281	
Use Tax From Inventory CITY/TOWN NAME EL MIRAGE Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder	030 BUSINESS CODE 018 012 015 016 037	3.80 TAX RATE 3.00 3.00 3.00 3.00 3.00 3.00		ELOY EL Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder	018 012 015 016 037	3.00 3.00 4.50 4.50 4.50		FLAGSTAFF FS Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder	018 012 015 016 037	2.281 2.281 2.281 2.281 2.281	
Use Tax From Inventory CITY/TOWN NAME EL MIRAGE Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing	030 BUSINESS CODE 018 012 015 016 037 010	3.80 TAX RATE 3.00 3.00 3.00 3.00 3.00 3.00		ELOY EL Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing	018 012 015 016 037 010	3.00 3.00 4.50 4.50 4.50 3.00		FLAGSTAFF FS Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Feed at Wholesale	018 012 015 016 037 116	2.281 2.281 2.281 2.281 2.281 2.281	
Use Tax From Inventory CITY/TOWN NAME EL MIRAGE Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing Manufactured Buildings	030 BUSINESS CODE 018 012 015 016 037 010 027	3.80 TAX RATE 3.00 3.00 3.00 3.00 3.00 3.00 3.00 3.00 3.00		ELOY EL Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing Manufactured Buildings	018 012 015 016 037 010 027	3.00 3.00 4.50 4.50 4.50 3.00 3.00		FLAGSTAFF FS Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Feed at Wholesale Job Printing	018 012 015 016 037 116 010	2.281 2.281 2.281 2.281 2.281 2.281 2.281	
Use Tax From Inventory CITY/TOWN NAME EL MIRAGE Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing Manufactured Buildings Timbering and Other Extraction	030 BUSINESS CODE 018 012 015 016 037 010 027 020	3.80 TAX RATE 3.00 3.00 3.00 3.00 3.00 3.00 3.00 3.0		ELOY EL 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	3.00 3.00 4.50 4.50 4.50 3.00 3.00 3.00		FLAGSTAFF FS Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Feed at Wholesale Job Printing Manufactured Buildings	018 012 015 016 037 116 010 027	2.281 2.281 2.281 2.281 2.281 2.281 2.281 2.281	
Use Tax From Inventory CITY/TOWN NAME EL MIRAGE Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining	030 BUSINESS CODE 018 012 015 016 037 010 027 020 019	3.80 TAX RATE 3.00 3.00 3.00 3.00 3.00 3.00 3.00 3.00 0.10		ELOY EL Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining	018 012 015 016 037 010 027 020 019	3.00 3.00 4.50 4.50 4.50 3.00 3.00 3.00 0.10		FLAGSTAFF FS Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Feed at Wholesale Job Printing Manufactured Buildings Timbering and Other Extraction	018 012 015 016 037 116 010 027 020	2.281 2.281 2.281 2.281 2.281 2.281 2.281 2.281 2.281	coc
Use Tax From Inventory CITY/TOWN NAME EL MIRAGE Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication	030 BUSINESS CODE 018 012 015 016 037 010 027 020 019 009	3.80 TAX RATE 3.00 3		ELOY EL Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication	018 012 015 016 037 010 027 020 019 009	3.00 3.00 4.50 4.50 4.50 3.00 3.00 3.00 0.10 3.00		FLAGSTAFF FS Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Feed at Wholesale Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining	018 012 015 016 037 116 010 027 020 019	2.281 2.281 2.281 2.281 2.281 2.281 2.281 2.281 2.281 0.100	coc
Use Tax From Inventory CITY/TOWN NAME EL MIRAGE Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels	030 BUSINESS CODE 018 012 015 016 037 010 027 020 019 009 044	3.80 TAX RATE 3.00 3.00 3.00 3.00 3.00 3.00 3.00 0.10 3.00 3.00 3.00		ELOY EL Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels	018 012 015 016 037 010 027 020 019 009 044	3.00 3.00 4.50 4.50 4.50 3.00 3.00 3.00 0.10 3.00 4.00		FLAGSTAFF FS Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Feed at Wholesale Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication	018 012 015 016 037 116 010 027 020 019	2.281 2.281 2.281 2.281 2.281 2.281 2.281 2.281 2.281 0.100 2.281	coc
Use Tax From Inventory CITY/TOWN NAME EL MIRAGE 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	030 BUSINESS CODE 018 012 015 016 037 010 027 020 019 009 044 144	3.80 TAX RATE 3.00 3		ELOY Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Hotel/Motel (Additional Tax) ^B	018 012 015 016 037 010 027 020 019 009 044 144	3.00 3.00 4.50 4.50 4.50 3.00 3.00 3.00 0.10 3.00 4.00 3.00		FLAGSTAFF FS Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Feed at Wholesale Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels	018 012 015 016 037 116 010 027 020 019 009	2.281 2.281 2.281 2.281 2.281 2.281 2.281 2.281 0.100 2.281 4.281	coc
Use Tax From Inventory CITY/TOWN NAME EL MIRAGE 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	030 BUSINESS CODE 018 012 015 016 037 010 027 020 019 009 044 144 045	3.80 TAX RATE 3.00 3		ELOY EL Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Hotel/Motel (Additional Tax) ^B Residential Rental, Leasing, & Licensing for Use	018 012 015 016 037 010 027 020 019 009 044 144 045	3.00 3.00 4.50 4.50 3.00 3.00 3.00 3.00 4.00 3.00 3.00 3.0		FLAGSTAFF FS Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Feed at Wholesale Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Commercial Rental, Leasing, & Licensing for Use	018 012 015 016 037 116 010 027 020 019 009 044 213	2.281 2.281 2.281 2.281 2.281 2.281 2.281 2.281 2.281 4.281 4.281	coc
Use Tax From Inventory CITY/TOWN NAME EL MIRAGE 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	030 BUSINESS CODE 018 012 015 016 037 010 027 020 019 009 044 144 045 213	3.80 TAX RATE 3.00 3		ELOY EL Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Hotel/Motel (Additional Tax) ^B Residential Rental, Leasing, & Licensing for Use Commercial Rental, Leasing, & Licensing for Use	018 012 015 016 037 010 027 020 019 009 044 144 045 213	3.00 3.00 4.50 4.50 3.00 3.00 3.00 3.00 4.00 3.00 3.00 3.0		FLAGSTAFF FS Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Feed at Wholesale Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Commercial Rental, Leasing, & Licensing for Use Rental, Leasing, & Licensing for Use	018 012 015 016 037 116 010 027 020 019 009 044 213 214	2.281 2.281 2.281 2.281 2.281 2.281 2.281 2.281 2.281 2.281 2.281 2.281 2.281 2.281	coc
CITY/TOWN NAME EL MIRAGE 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, Leasing, & Licensing for Use rental Rental, Leasing, & Licensing for Use	030 BUSINESS CODE 018 012 015 016 037 010 027 020 019 009 044 144 045 213 214	3.80 TAX RATE 3.00 3		ELOY EL Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Hotel/Motel (Additional Tax) ^B Residential Rental, Leasing, & Licensing for Use Commercial Rental, Leasing, & Licensing for Use Rental Occupancy	018 012 015 016 037 010 027 020 019 009 044 144 045 213 040	3.00 3.00 4.50 4.50 3.00 3.00 3.00 0.10 3.00 4.00 3.00 3.00 3.00 3.00		FLAGSTAFF FS Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Feed at Wholesale Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Commercial Rental, Leasing, & Licensing for Use Rental, Leasing, & Licensing for Use of TPP Restaurant and Bars	018 012 015 016 037 116 010 027 020 019 009 044 213 214 011	2.281 2.281 2.281 2.281 2.281 2.281 2.281 2.281 2.281 4.281 4.281 4.281	coc
CITY/TOWN NAME EL MIRAGE 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 Restaurant and Bars	030 BUSINESS CODE 018 012 015 016 037 010 027 020 019 009 044 144 045 213 214 011	3.80 TAX RATE 3.00 3		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	018 012 015 016 037 010 027 020 019 009 044 144 045 213 040 214	3.00 3.00 4.50 4.50 3.00 3.00 3.00 3.00 4.00 3.00 3.00 3.0		Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Contracting – Owner Builder Feed at Wholesale Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Commercial Rental, Leasing, & Licensing for Use Rental, Leasing, & Licensing for Use of TPP Restaurant and Bars Retail Sales	018 012 015 016 037 116 010 027 020 019 009 044 213 214 011	2.281 2.281 2.281 2.281 2.281 2.281 2.281 0.100 2.281 4.281 2.281 2.281 2.281 2.281	coc
Use Tax From Inventory CITY/TOWN NAME EL MIRAGE 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, Leasing, & Licensing for Use restail Sales	030 BUSINESS CODE 018 012 015 016 037 010 027 020 019 009 044 144 045 213 214 011 017	3.80 TAX RATE 3.00 3		ELOY EL Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Hotel/Motel (Additional Tax) ^B Residential Rental, Leasing, & Licensing for Use Commercial Rental, Leasing, & Licensing for Use Rental Occupancy Rental, Leasing, & Licensing for Use of TPP Restaurant and Bars	018 012 015 016 037 010 027 020 019 009 044 144 045 213 040 214	3.00 3.00 4.50 4.50 4.50 3.00 3.00 3.00 4.00 3.00 3.00 3.00 3.0		FLAGSTAFF FS Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Feed at Wholesale Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Commercial Rental, Leasing, & Licensing for Use Rental, Leasing, & Licensing for Use of TPP Restaurant and Bars Retail Sales MRRA Amount D	018 012 015 016 037 116 010 027 020 019 009 044 213 214 011 017 315	2.281 2.281 2.281 2.281 2.281 2.281 2.281 2.281 2.281 4.281 2.281 4.281 2.281 4.281 2.281	coc
CITY/TOWN NAME REGION/CITYCODE EL MIRAGE 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, Leasing, & Licensing for Use of TPP Restaurant and Bars Retail Sales Retail Sales Food for Home Consumption	030 BUSINESS CODE 018 012 015 016 037 010 027 020 019 009 044 144 045 213 214 011 017 062	3.80 TAX RATE 3.00 3		ELOY EL Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Hotel/Motel (Additional Tax) ^B Residential Rental, Leasing, & Licensing for Use Commercial Rental, Leasing, & Licensing for Use Rental Occupancy Rental, Leasing, & Licensing for Use of TPP Restaurant and Bars Retail Sales	018 012 015 016 037 010 027 020 019 009 044 144 045 213 040 214 011	3.00 4.50 4.50 3.00 3.00 3.00 3.00 3.00 4.00 3.00 3.0		FLAGSTAFF FS Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Feed at Wholesale Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Commercial Rental, Leasing, & Licensing for Use Rental, Leasing, & Licensing for Use of TPP Restaurant and Bars Retail Sales MRRA Amount D Communications	018 012 015 016 037 116 010 027 020 019 009 044 213 214 011 017 315 005	2.281 2.281 2.281 2.281 2.281 2.281 2.281 2.281 4.281 2.281 4.281 2.281 2.281 2.281 2.281	coc
CITY/TOWN NAME REGION/CITYCODE EL MIRAGE 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, Leasing, & Licensing for Use Restaurant and Bars Retail Sales Retail Sales Retail Sales Food for Home Consumption MRRA Amount D	030 BUSINESS CODE 018 012 015 016 037 010 027 020 019 009 044 144 045 213 214 011 017 062 315	3.80 TAX RATE 3.00 3.00 3.00 3.00 3.00 3.00 3.00 3.0		ELOY EL Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Hotel/Motel (Additional Tax) ^B Residential Rental, Leasing, & Licensing for Use Commercial Rental, Leasing, & Licensing for Use Rental Occupancy Rental, Leasing, & Licensing for Use of TPP Restaurant and Bars Retail Sales Retail Sales (Single Item Portion Over \$6,000)	018 012 015 016 037 010 027 020 019 009 044 144 045 213 040 214 011 017 337	3.00 3.00 4.50 4.50 3.00 3.00 0.10 3.00 4.00 3.00 3.00 3.00 3.00 3.00 3.0		FLAGSTAFF Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Feed at Wholesale Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Commercial Rental, Leasing, & Licensing for Use Rental, Leasing, & Licensing for Use of TPP Restaurant and Bars Retail Sales MRRA Amount D Communications Transporting	018 012 015 016 037 116 010 027 020 019 009 044 213 214 011 017 315 005	2.281 2.281 2.281 2.281 2.281 2.281 2.281 2.281 2.281 2.281 2.281 2.281 2.281 2.281 2.281 2.281	coc
CITY/TOWN NAME REGION/CITY CODE L MIRAGE 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, Leasing, & Licensing for Use Restaurant and Bars Retail Sales Retail Sales Food for Home Consumption MRRA Amount D Communications	030 BUSINESS CODE 018 012 015 016 037 010 027 020 019 009 044 144 045 213 214 011 017 062 315 005	3.80 TAX RATE 3.00 3.00 3.00 3.00 3.00 3.00 3.00 3.0		Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Hotel/Motel (Additional Tax) ^B Residential Rental, Leasing, & Licensing for Use Commercial Rental, Leasing, & Licensing for Use Rental Occupancy Rental, Leasing, & Licensing for Use of TPP Restaurant and Bars Retail Sales Retail Sales (Single Item Portion Over \$6,000) Retail Sales Food for Home Consumption	018 018 012 015 016 037 010 027 020 019 009 044 144 045 213 040 214 011 017 337	3.00 4.50 4.50 3.00 3.00 3.00 3.00 3.00 3.00 3.00 3		FLAGSTAFF FS Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Feed at Wholesale Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Commercial Rental, Leasing, & Licensing for Use Rental, Leasing, & Licensing for Use of TPP Restaurant and Bars Retail Sales MRRA Amount D Communications Transporting Utilities	018 012 015 016 037 116 010 027 020 019 009 044 213 214 011 017 315 005 006 004	2.281 2.281 2.281 2.281 2.281 2.281 2.281 2.281 2.281 4.281 2.281 2.281 2.281 2.281 2.281 2.281 2.281	COC
Use Tax From Inventory CITY/TOWN NAME EL MIRAGE Advertising Amusements Contracting – Prime Contracting – Owner Builders Contracting — Owner Builder Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Hotel/Motel (Additional Tax) ^B Residential Rental, Leasing, & Licensing for Use Commercial Rental, Leasing, & Licensing for Use Rental, Leasing, & Licensing for Use of TPP Restaurant and Bars Retail Sales Retail Sales Food for Home Consumption MRRA Amount D Communications Transporting	030 BUSINESS CODE 018 012 015 016 037 010 027 020 019 009 044 144 045 213 214 011 017 062 315 005 006	3.80 TAX RATE 3.00 3.00 3.00 3.00 3.00 3.00 3.00 3.0		ELOY EL Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Hotel/Motel (Additional Tax) ^B Residential Rental, Leasing, & Licensing for Use Commercial Rental, Leasing, & Licensing for Use Rental Occupancy Rental, Leasing, & Licensing for Use of TPP Restaurant and Bars Retail Sales Retail Sales (Single Item Portion Over \$6,000) Retail Sales Food for Home Consumption MRRA Amount D	018 018 012 015 016 037 010 027 020 019 009 044 144 045 213 040 214 011 017 337 062 315	3.00 4.50 4.50 3.00 3.00 3.00 3.00 3.00 3.00 3.00 3		FLAGSTAFF FS Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Feed at Wholesale Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Commercial Rental, Leasing, & Licensing for Use Rental, Leasing, & Licensing for Use of TPP Restaurant and Bars Retail Sales MRRA Amount D Communications Transporting Utilities Public Utility Right of Way	018 012 015 016 037 116 010 027 020 019 009 044 213 214 011 017 315 005 006 004 133	2.281 2.281 2.281 2.281 2.281 2.281 2.281 2.281 2.281 4.281 2.281 2.281 2.281 2.281 2.281 2.281	COC
CITY/TOWN NAME REGION/CITYCODE EL MIRAGE 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, Leasing, & Licensing for Use of TPP Restaurant and Bars Retail Sales Retail Sales Food for Home Consumption MRRA Amount D Communications Transporting Utilities	030 BUSINESS CODE 018 012 015 016 037 010 027 020 019 009 044 144 045 213 214 011 017 062 315 005 006 004	3.80 TAX RATE 3.00 3.00 3.00 3.00 3.00 3.00 3.00 3.		ELOY EL Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels 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 Communications	018 012 015 016 037 010 027 020 019 009 044 144 045 213 040 214 011 017 337 062 315 005	3.00 4.50 4.50 3.00 3.00 3.00 3.00 3.00 3.00 3.00 3		FLAGSTAFF FS Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Feed at Wholesale Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Commercial Rental, Leasing, & Licensing for Use Rental, Leasing, & Licensing for Use of TPP Restaurant and Bars Retail Sales MRRA Amount D Communications Transporting Utilities Public Utility Right of Way Use Tax Purchases	018 012 015 016 037 116 010 027 020 019 009 044 213 214 011 017 315 005 006 004 133 029	2.281 2.281 2.281 2.281 2.281 2.281 2.281 2.281 2.281 2.281 2.281 2.281 2.281 2.281 2.281 2.281 2.281 2.281 2.281	COC
Use Tax From Inventory CITY/TOWN NAME EL MIRAGE 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, Leasing, & Licensing for Use Rental, Leasing, & Licensing for Use Restaurant and Bars Retail Sales Retail Sales Food for Home Consumption MRRA Amount D Communications Transporting Utilities Use Tax Purchases	030 BUSINESS CODE 018 012 015 016 037 010 027 020 019 009 044 144 045 213 214 011 017 062 315 005 006 004 029	3.80 TAX RATE 3.00 3.00 3.00 3.00 3.00 3.00 3.00 3.0		ELOY EL Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Hotel/Motel (Additional Tax) ^B Residential Rental, Leasing, & Licensing for Use Commercial Rental, Leasing, & Licensing for Use Rental Occupancy Rental, Leasing, & Licensing for Use of TPP Restaurant and Bars Retail Sales Retail Sales (Single Item Portion Over \$6,000) Retail Sales Food for Home Consumption MRRA Amount D Communications Transporting	018 012 015 016 037 010 027 020 019 009 044 144 045 213 040 214 011 017 337 062 315 005	3.00 4.50 4.50 3.00 3.00 3.00 3.00 3.00 3.00 3.00 3		FLAGSTAFF FS Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Feed at Wholesale Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Commercial Rental, Leasing, & Licensing for Use Rental, Leasing, & Licensing for Use of TPP Restaurant and Bars Retail Sales MRRA Amount D Communications Transporting Utilities Public Utility Right of Way	018 012 015 016 037 116 010 027 020 019 009 044 213 214 011 017 315 005 006 004 133	2.281 2.281 2.281 2.281 2.281 2.281 2.281 2.281 2.281 4.281 2.281 2.281 2.281 2.281 2.281 2.281	COC
CITY/TOWN NAME REGION/CITYCODE EL MIRAGE 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, Leasing, & Licensing for Use of TPP Restaurant and Bars Retail Sales Retail Sales Food for Home Consumption MRRA Amount D Communications Transporting Utilities	030 BUSINESS CODE 018 012 015 016 037 010 027 020 019 009 044 144 045 213 214 011 017 062 315 005 006 004	3.80 TAX RATE 3.00 3.00 3.00 3.00 3.00 3.00 3.00 3.		ELOY EL Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Hotel/Motel (Additional Tax) ^B Residential Rental, Leasing, & Licensing for Use Commercial Rental, Leasing, & Licensing for Use Rental Occupancy Rental, Leasing, & Licensing for Use of TPP Restaurant and Bars Retail Sales Retail Sales (Single Item Portion Over \$6,000) Retail Sales Food for Home Consumption MRRA Amount D Communications Transporting Utilities	018 012 015 016 037 010 027 020 019 009 044 144 045 213 040 214 011 017 337 062 315 005 006	3.00 3.00 4.50 4.50 3.00 3.00 0.10 3.00 4.00 3.00 3.00 3.00 3.00 5.00 3.00 3.00 3		FLAGSTAFF FS Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Feed at Wholesale Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Commercial Rental, Leasing, & Licensing for Use Rental, Leasing, & Licensing for Use of TPP Restaurant and Bars Retail Sales MRRA Amount D Communications Transporting Utilities Public Utility Right of Way Use Tax Purchases	018 012 015 016 037 116 010 027 020 019 009 044 213 214 011 017 315 005 006 004 133 029	2.281 2.281 2.281 2.281 2.281 2.281 2.281 2.281 2.281 2.281 2.281 2.281 2.281 2.281 2.281 2.281 2.281 2.281 2.281	COC
CITY/TOWN NAME REGION/CITYCODE EL MIRAGE 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, Leasing, & Licensing for Use Rental, Leasing, & Licensing for Use Restaurant and Bars Retail Sales Retail Sales Retail Sales Food for Home Consumption MRRA Amount D Communications Transporting Utilities Use Tax Purchases	030 BUSINESS CODE 018 012 015 016 037 010 027 020 019 009 044 144 045 213 214 011 017 062 315 005 006 004 029	3.80 TAX RATE 3.00 3.00 3.00 3.00 3.00 3.00 3.00 3.0		ELOY EL Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Hotel/Motel (Additional Tax) ^B Residential Rental, Leasing, & Licensing for Use Commercial Rental, Leasing, & Licensing for Use Rental Occupancy Rental, Leasing, & Licensing for Use of TPP Restaurant and Bars Retail Sales Retail Sales (Single Item Portion Over \$6,000) Retail Sales Food for Home Consumption MRRA Amount D Communications Transporting Utilities Use Tax Purchases	018 018 012 015 016 037 010 027 020 019 009 044 144 045 213 040 214 011 017 337 062 315 005 004 029	3.00 4.50 4.50 3.00 3.00 3.00 3.00 3.00 3.00 3.00 3		FLAGSTAFF FS Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Feed at Wholesale Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Commercial Rental, Leasing, & Licensing for Use Rental, Leasing, & Licensing for Use of TPP Restaurant and Bars Retail Sales MRRA Amount D Communications Transporting Utilities Public Utility Right of Way Use Tax Purchases	018 012 015 016 037 116 010 027 020 019 009 044 213 214 011 017 315 005 006 004 133 029	2.281 2.281 2.281 2.281 2.281 2.281 2.281 2.281 2.281 2.281 2.281 2.281 2.281 2.281 2.281 2.281 2.281 2.281 2.281	COC
CITY/TOWN NAME REGION/CITYCODE EL MIRAGE 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, Leasing, & Licensing for Use Rental, Leasing, & Licensing for Use Restaurant and Bars Retail Sales Retail Sales Retail Sales Food for Home Consumption MRRA Amount D Communications Transporting Utilities Use Tax Purchases	030 BUSINESS CODE 018 012 015 016 037 010 027 020 019 009 044 144 045 213 214 011 017 062 315 005 006 004 029	3.80 TAX RATE 3.00 3.00 3.00 3.00 3.00 3.00 3.00 3.0		ELOY EL Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Hotel/Motel (Additional Tax) ^B Residential Rental, Leasing, & Licensing for Use Commercial Rental, Leasing, & Licensing for Use Rental Occupancy Rental, Leasing, & Licensing for Use of TPP Restaurant and Bars Retail Sales Retail Sales (Single Item Portion Over \$6,000) Retail Sales Food for Home Consumption MRRA Amount D Communications Transporting Utilities	018 012 015 016 037 010 027 020 019 009 044 144 045 213 040 214 011 017 337 062 315 005 006	3.00 3.00 4.50 4.50 3.00 3.00 0.10 3.00 4.00 3.00 3.00 3.00 3.00 5.00 3.00 3.00 3		FLAGSTAFF FS Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Feed at Wholesale Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Commercial Rental, Leasing, & Licensing for Use Rental, Leasing, & Licensing for Use of TPP Restaurant and Bars Retail Sales MRRA Amount D Communications Transporting Utilities Public Utility Right of Way Use Tax Purchases	018 012 015 016 037 116 010 027 020 019 009 044 213 214 011 017 315 005 006 004 133 029	2.281 2.281 2.281 2.281 2.281 2.281 2.281 2.281 2.281 2.281 2.281 2.281 2.281 2.281 2.281 2.281 2.281 2.281 2.281	COC

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

TRANSACTION DRIVILEGE AND OTHER TAY DATE TARLES

Arizona State, County and City	/ Tax Ra	te Look-U	p Tool		TRANSACTION PRIVILE	EGE Al	ND OTH	HER T	AX RAT	TE TABLES Effect	tive Augus	t 1, 202	23
TABLE 2					MUNICIPALITIES				All tax ra	ntes are expressed as percentages (%) unle	ess otherw	vise no	oted.
CITY/TOWN NAME	REGION / CITY CODE	BUSINESS	TAX RATE	COUNTY	CITY/TOWN NAME	REGION /		TAX RATE	COUNTY	CITY/TOWN NAME REGION / CITY CODE	BUSINESS	TAX RATE	COUNTY
FLORENCE	FL			PNL	FOUNTAIN HILLS	FH			MAR	FREDONIA FD			COC
Advertising		018	2.00		Advertising		018	2.90		Advertising	018	4.00	
Amusements		012	2.00		Amusements		012	2.90		Amusements	012	4.00	
Contracting – Prime		015	4.00		Contracting – Prime		015	2.90		Contracting – Prime	015	4.00	
Contracting – Speculative Builders		016	4.00		Contracting – Speculative Builders		016	2.90		Contracting – Speculative Builders	016	4.00	
Contracting – Owner Builder		037	4.00		Contracting – Owner Builder		037	2.90		Contracting – Owner Builder	037	4.00	
Job Printing		010	2.00		Job Printing		010	2.90		Job Printing	010	4.00	
Manufactured Buildings		027	2.00		Manufactured Buildings		027	2.90		Manufactured Buildings	027	4.00	
Timbering and Other Extraction		020	2.00		Timbering and Other Extraction		020	2.90		Timbering and Other Extraction	020	4.00	
Severance – Metal Mining		019	0.10		Severance – Metal Mining		019	0.10		Severance – Metal Mining	019	0.10	
Publication		009	2.00		Publication		009	2.90		Publication	009	4.00	
Hotels		044	2.00		Hotels		044	2.90		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	045	2.00		Residential Rental, Leasing, & Licensing	g for Use	045	1.60		Commercial Rental, Leasing, & Licensing for Use	213	4.00	
Commercial Rental, Leasing, & Licensin	g for Use	213	2.00		Commercial Rental, Leasing, & Licensin	ng for Use	213	1.60		Rental, Leasing, & Licensing for Use of TPP	214	4.00	
Rental, Leasing, & Licensing for Use of		214	2.00		Commercial Lease (Additional Tax) C	•	313	1.30		Restaurant and Bars	011	4.00	
Restaurant and Bars		011	2.00		Rental, Leasing, & Licensing for Use of	TPP	214	2.90		Retail Sales	017	4.00	
Retail Sales		017	2.00		Restaurant and Bars		011	2.90		Retail Sales Food for Home Consumption	062	4.00	
Retail Sales Food for Home Consumption	on	062	2.00		Retail Sales		017	2.90		MRRA Amount D	315	4.00	
MRRA Amount D		315	2.00		Retail Sales Food for Home Consumption	on	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		004	2.00		Transporting		006	2.90		Use Tax Purchases	029	4.00	
Use Tax Purchases		029	2.00		Utilities		004	2.90		Use Tax From Inventory	030	4.00	
Use Tax From Inventory		030	2.00		Use Tax Purchases		029	2.90		out take form involvery	000	1.00	
ose rax rioin inventory		000	2.00		Use Tax From Inventory		030	2.90					
					·								
CITY/TOWN NAME	REGION / CITY CODE	BUSINESS	TAX RATE	COUNTY	CITY/TOWN NAME	REGION / CITY CODE	BUSINESS	TAX RATE	COUNTY	CITY/TOWN NAME REGION / CITY CODE		TAX RATE	COUNTY
GILA BEND	GI	OODL	IVAIL	MAR	GILBERT	GB	OODL	WIL	MAR	GLENDALE GE	CODE	KAIE	MAR
Amusements		012	3.50		Advertising		018	1.50		Advertising	018	2.90	
Contracting – Prime		015	3.50		Amusements		012	1.50		Amusements	012	2.90	
Contracting – Speculative Builders		016	3.50		Contracting – Prime		015	1.50		Contracting – Prime	015	2.90	
Contracting – Owner Builder		037	3.50		Contracting – Speculative Builders		016	1.50		Contracting – Fine Contracting – Speculative Builders	016	2.90	
Feed at Wholesale		116	3.50		Contracting – Owner Builder		037	1.50		Contracting – Owner Builder	037	2.90	
Job Printing		010	3.50		Job Printing		010	1.50		Job Printing	010	2.90	
Manufactured Buildings		027	3.50		Manufactured Buildings		027	1.50		Jet Fuel Sales (cents per gallon)	049	\$.028	
Jet Fuel Sales (cents per gallon)		049	\$.03		Publication		009	1.50		Manufactured Buildings	027	2.90	
Timbering and Other Extraction		020	3.50		Hotels		044	1.50		Timbering and Other Extraction	027	2.90	
Severance – Metal Mining		019	0.30		Hotel/Motel (Additional Tax) ^B		144	2.80		Severance - Metal Mining	020	2.90	

OIL A DEND	011			
GILA BEND	GI	040	0.50	Ν
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, & Licensi	ng for Use	045	3.00	
Commercial Rental, Leasing, & Licens	ing for Use	213	3.00	
Rental, Leasing, & Licensing for Use of	of TPP	214	3.50	
Restaurant and Bars		011	3.50	
Retail Sales		017	3.50	
Retail Sales Food for Home Consump	tion	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	

SITY/TOWN NAME	CITY CODE	CODE	RATE	COUNT
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, & Licensir	ng for Use	045	1.50	
Commercial Rental, Leasing, & Licens	ing for Use	213	1.50	
Rental, Leasing, & Licensing for Use o	f TPP	214	1.50	
Restaurant and Bars		011	1.50	
Retail Sales		017	1.50	
Retail Sales Food for Home Consumpt	tion	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 / CITY CODE	BUSINESS	TAX RATE	C
<u>GLENDALE</u>	GE			N
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	ing 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	

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

⁽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.

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TRANSACTION PRIVILEGE AND OTHER TAX RATE TABLES

RATE TABLES Effective August 1, 2023

TABLE 2				MUNICIPALITIES	rates are expressed as percentages (%) unless otherwise noted.							
ITY/TOWN NAME REGION / CITY CODE	BUSINESS	TAX RATE	COUNTY	CITY/TOWN NAME REGIO		BUSINESS	TAX RATE	COUNTY	CITY/TOWN NAME REGION / CITY CODE	BUSINESS	TAX RATE	COUNTY
GLOBE GL			GLA	GOODYEAR GY	Υ			MAR	GUADALUPE GU			MAR
dvertising	018	3.30		Advertising		018	2.50		Advertising	018	4.00	
musements	012	3.30		Amusements		012	2.50		Amusements	012	5.00	
contracting – Prime	015	3.30		Contracting – Prime		015	3.50		Contracting – Prime	015	4.00	
contracting – Speculative Builders	016	3.30		Contracting – Speculative Builders		016	3.50		Contracting – Speculative Builders	016	4.00	
contracting – Owner Builder	037	3.30		Contracting – Owner Builder		037	3.50		Contracting – Owner Builder	037	4.00	
ob Printing	010	3.30		Job Printing		010	2.50		Job Printing	010	4.00	
lanufactured Buildings	027	3.30		Jet Fuel Sales (cents per gallon)		049	\$.03		Manufactured Buildings	027	4.00	
imbering and Other Extraction	020	3.30		Manufactured Buildings		027	2.50		Timbering and Other Extraction	020	4.00	
everance – Metal Mining	019	0.10		Timbering and Other Extraction		020	2.50		Severance – Metal Mining	019	0.10	
ublication	009	3.30		Severance – Metal Mining		019	0.10		Publication	009	4.00	
otels	044	3.30		Publication		009	2.50		Hotels	044	4.00	
otel/Motel (Additional Tax) ^B	144	3.00		Hotels		044	2.50		Hotel/Motel (Additional Tax) ^B	144	6.00	
commercial Rental, Leasing, & Licensing for Use	213	2.00		Hotel/Motel (Additional Tax) ^B		144	2.50		Residential Rental, Leasing, & Licensing for Use	045	3.00	
lental, Leasing, & Licensing for Use of TPP	214	3.30		Residential Rental, Leasing, & Licensing for Use	e	045	2.50		Commercial Rental, Leasing, & Licensing for Use	213	3.00	
lestaurant and Bars	011	3.30		Commercial Rental, Leasing, & Licensing for Us	se	213	2.50		Rental, Leasing, & Licensing for Use of TPP	214	4.00	
tetail Sales	017	3.30		Rental, Leasing, & Licensing for Use of TPP		214	2.50		Restaurant and Bars	011	5.00	
tetail Sales Food for Home Consumption	062	2.30		Restaurant and Bars		011	4.00		Retail Sales	017	4.00	
IRRA Amount D	315	3.30		Retail Sales		017	2.50		Retail Sales Food for Home Consumption	062	4.00	
communications	005	3.30		Retail Sales (Single Item Over \$5,000)		717	1.20		MRRA Amount D	315	4.00	
ransporting	006	3.30		Retail Sales Food for Home Consumption		062	2.00		Communications	005	4.00	
Itilities	004	3.30		MRRA Amount D		315	2.50		Transporting	006	4.00	
lse Tax Purchases	029	3.30		Communications		005	2.50		Utilities	004	4.00	
lse Tax from Inventory	030	3.30		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. It	was collect	ted by th	ne City. A
				Use Tax Purchases (Single Item Over \$5,000)		729	1.20		of 4/1/2015 it is collected by the Department of Reven	ue.		
				Use Tax From Inventory		030	2.50					

	REGION /	BUSINESS	TAX RATE	COUNTY	CITY/TOWN NAME	REGION / CITY CODE	BUSINESS	TAX RATE	COUNTY		REGION /	BUSINESS	TAX RATE	COU
HAYDEN	HY			GLA	<u>HOLBROOK</u>	HB			NAV	HUACHUCA CITY	HC			CO
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	for Use	045	3.00		Hotels		044	1.90	
Hotel/Motel (Additional Tax) ^B		144	2.00		Commercial Rental, Leasing, & Licensing	g for Use	213	3.00		Residential Rental, Leasing, & Licensing for	Use	045	1.00	
Residential Rental, Leasing, & Licensing	for Use	045	3.00		Rental, Leasing, & Licensing for Use of	ΓPP	214	3.00		Commercial Rental, Leasing, & Licensing for	Use	213	1.00	
Commercial Rental, Leasing, & Licensing	for Use	213	3.00		Restaurant and Bars		011	3.00		Rental Occupancy		040	1.90	
Rental Occupancy		040	3.00		Retail Sales		017	3.00		Rental, Leasing, & Licensing for Use of TPP		214	1.90	
Rental, Leasing, & Licensing for Use of TI	PP	214	3.00		Retail Sales Food for Home Consumptio	n	062	3.00		Restaurant and Bars		011	1.90	
Restaurant and Bars		011	3.00		MRRA Amount D		315	3.00		Retail Sales		017	1.90	
Retail Sales		017	3.00		Communications		005	3.00		Retail Sales Food for Home Consumption		062	1.90	
Retail Sales Food for Home Consumption	1	062	3.00		Transporting		006	3.00		MRRA Amount D		315	1.90	
MRRA Amount D		315	3.00		Utilities		004	3.00		Communications		005	1.90	
Communications		005	3.00		Use Tax Purchases		029	3.00		Transporting		006	1.90	
Transporting		006	3.00		Use Tax From Inventory		030	3.00		Utilities		004	1.90	
Utilities		004	3.00							Use Tax Purchases		029	1.90	
Use Tax Purchases		029	3.00							Use Tax From Inventory		030	1.90	
Use Tax From Inventory		030	3.00											

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

Arizona State, County and City Tax Rate Look-Up Tool TRANSACTION PRIVILEGE AND OTHER TAX RATE TABLES

Effective August 1, 2023

TABLE 2				MUNICIPALITIES All tax rates are expressed as percentages (%) unless otherw						s otherwis	se note	ed.	
	REGION /	BUSINESS	TAX RATE	COUNTY	CITY/TOWN NAME REGION		USINESS CODE	TAX RATE	COUNTY	CITY/TOWN NAME REGION / CITY CODI		TAX RATE	COUNTY
<u>JEROME</u>	JO			YAV	KEARNY KN				PNL	<u>KINGMAN</u> KM			MOH
Advertising		018	3.50		Advertising		018	4.00		Advertising	018	2.50	
Amusements		012	3.50		Amusements		012	4.00		Amusements	012	2.50	
Contracting – Prime		015	3.00		Contracting – Prime		015	4.00		Contracting – Prime	015	2.50	
Contracting – Speculative Builders		016	3.00		Contracting – Speculative Builders		016	4.00		Contracting – Speculative Builders	016	2.50	
Contracting – Owner Builder		037	3.00		Contracting – Owner Builder		037	4.00		Contracting – Owner Builder	037	2.50	
Job Printing		010	3.50		Job Printing		010	4.00		Job Printing	010	2.50	
Manufactured Buildings		027	3.50		Manufactured Buildings		027	4.00		Manufactured Buildings	027	2.50	
Timbering and Other Extraction		020	3.50		Timbering and Other Extraction		020	4.00		Timbering and Other Extraction	020	2.50	
Severance – Metal Mining		019	0.10		Publication		009	4.00		Severance – Metal Mining	019	0.10	
Publication		009	3.50		Hotels		044	4.00		Publication	009	2.50	
Hotels		044	3.50		Hotel/Motel (Additional Tax) ^B		144	4.00		Hotels	044	2.50	
Hotel/Motel (Additional Tax) ^B		144	3.00		Residential Rental, Leasing, & Licensing for Use		045	2.50		Hotel/Motel (Additional Tax) ^B	144	4.00	
Residential Rental, Leasing, & Licensing		045	3.50		Commercial Rental, Leasing, & Licensing for Use	9	213	2.50		Residential Rental, Leasing, & Licensing for Use	045	2.00	
Commercial Rental, Leasing, & Licensing	for Use	213	3.50		Rental, Leasing, & Licensing for Use of TPP		214	4.00		Commercial Rental, Leasing, & Licensing for Use	213	2.00	
Rental, Leasing, & Licensing for Use of T	PP	214	3.50		Restaurant and Bars		011	4.00		Rental, Leasing, & Licensing for Use of TPP	214	2.50	
Restaurant and Bars		011	4.50		Retail Sales		017	4.00		Restaurant and Bars	011	2.50	
Retail Sales		017	3.50		Retail Sales Food for Home Consumption		062	4.00		Restaurant and Bars (Additional Tax) A	111	1.00	
MRRA Amount D		315	3.50		MRRA Amount D		315	4.00		Retail Sales	017	2.50	
Communications		005	3.50		Communications		005	4.00		MRRA Amount D	315	2.50	
Transporting		006	3.50		Transporting		006	4.00		Communications	005	2.50	
Utilities		004	3.50		Utilities		004	4.00		Transporting	006	2.50	
					Use Tax Purchases		029	4.00		Utilities	004	2.50	
					Use Tax From Inventory		030	4.00		Use Tax Purchases	029	2.50	
										Use Tax From Inventory	030	2.50	

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

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

TRANSACTION PRIVILEGE AND OTHER TAX RATE TABLES

Effective August 1, 2023

BUSINESS

CODE

018

012

015

016

037

010

027

020

019

009

044

144

040

214

011

017

315

006

004

TAX

RATE

2.50

2.50

4.00

4.00

4.00

2.50

2.50

2.50

0.10

2.50

2.50

6.00

2.00

2.50

2.50

2.50

2.50

2.50

4.00

COUNTY

PMA

MUNICIPALITIES TABLE 2 All tax rates are expressed as percentages (%) unless otherwise noted. REGION / BUSINESS REGION / BUSINESS TAX TAX REGION / BUSINESS CITY/TOWN NAME COUNTY **CITY/TOWN NAME CITY/TOWN NAME** COUNTY COUNTY CITY CODE RATE CITY CODE RATE CODE CODE CITY CODE CODE RATE PMA/PNL **MARICOPA** MP PNL MAR **MARANA** MA **MESA** ME Amusements 012 2.50 Advertising 018 2.00 Advertising 018 2.00 Contracting - Prime 015 4.00 Amusements 012 2.00 Amusements 012 2.00 Contracting - Speculative Builders 016 4.00 Contracting - Prime 015 3.50 Contracting - Prime 015 2.00 Contracting - Owner Builder 037 4.00 Contracting - Speculative Builders 016 3.50 Contracting - Speculative Builders 016 2.00 Job Printing 010 2.50 Contracting - Owner Builder 037 3.50 Contracting - Owner Builder 037 2.00 Manufactured Buildings 027 2.00 Job Printing 010 2.00 Job Printing 010 2.00 Manufactured Buildings Timbering and Other Extraction 020 2.50 027 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 Severance - Metal Mining Timbering and Other Extraction 009 2.50 019 0.10 020 2.00 2.50 Publication Severance - Metal Mining Hotels 044 009 2.00 019 0.10 2.00 Hotels 044 Publication Hotel/Motel (Additional Tax)B 144 6.00 009 2.00 Commercial Rental, Leasing, & Licensing for Use 5.50 213 2.50 Hotel/Motel (Additional Tax)^B Hotels 044 144 2.00 Residential Rental, Leasing, & Licensing for Use Rental Occupancy 2.50 2.00 040 045 Hotel/Motel (Additional Tax)^B 144 5.00 Rental, Leasing, & Licensing for Use of TPP Commercial Rental, Leasing, & Licensing for Use Residential Rental, Leasing, & Licensing for Use 214 2.50 213 2.00 045 2.00 Restaurant and Bars 2.50 Rental, Leasing, & Licensing for Use of TPP 2.00 Commercial Rental, Leasing, & Licensing for Use 213 011 214 2.00 Retail Sales 2.50 Restaurant and Bars 2.00 Rental, Leasing, & Licensing for Use of TPP 017 011 214 2.00 Retails Sales (Single Item Over \$5000) 2.00 Retail Sales 2.00 Restaurant and Bars 717 017 011 2.00 MRRA Amount D 2.50 Retail Sales Food for Home Consumption 2.00 Retail Sales 017 315 062 2.00 Communications 005 4.00 MRRA Amount D 315 2.00 MRRA Amount D 315 2.00 Communications Transporting 006 2.50 005 2.00 Communications 005 2.00 Utilities 004 4.00 Transporting 006 2.00 Transporting 006 2.00 Use Tax Purchases 029 2.50 Utilities 004 2.00 Utilities 004 2.00 Use Tax Purchases (Single Item Over \$5000) 729 2.00 Use Tax Purchases 029 2.00 Wastewater Utility Services 485 2.00 Use Tax From Inventory 030 Use Tax From Inventory 030 Jet Fuel Use Tax (cents per gallon) 051 2.50 2.00 \$.03 Use Tax Purchases 029 2.00 Use Tax From Inventory 030 2.00

CITY/TOWN NAME REG	ION / CODE	BUSINESS CODE	TAX RATE	COUNTY	CITY/TOWN NAME	REGION / CITY CODE	BUSINESS CODE	TAX RATE	COUNTY	CITY/TOWN NAME	REGION / CITY CODE
MIAMI M				GLA	NOGALES	NO			STC	ORO VALLEY	OR
Advertising		018	2.50		Advertising		018	2.00		Advertising	
Amusements		012	2.50		Amusements		012	2.00		Amusements	
Contracting – Prime		015	2.50		Contracting – Prime		015	2.00		Contracting – Prime	
Contracting – Speculative Builders		016	2.50		Contracting – Speculative Builders	;	016	2.00		Contracting – Speculative Builders	
Contracting – Owner Builder		037	2.50		Contracting – Owner Builder		037	2.00		Contracting – Owner Builder	
Job Printing		010	2.50		Job Printing		010	2.00		Job Printing	
Manufactured Buildings		027	2.50		Manufactured Buildings		027	2.00		Manufactured Buildings	
Timbering and Other Extraction		020	2.50		Timbering and Other Extraction		020	2.00		Timbering and Other Extraction	
Severance – Metal Mining		019	0.10		Severance – Metal Mining		019	0.10		Severance – Metal Mining	
Publication		009	2.50		Publication		009	2.00		Publication	
Hotels		044	2.50		Hotels		044	2.00		Hotels	
Residential Rental, Leasing, & Licensing for Use	Э	045	2.50		Hotel/Motel (Additional Tax) ^B		144	4.00		Hotel/Motel (Additional Tax) ^B	
Commercial Rental, Leasing, & Licensing for Us	se	213	2.50		Residential Rental, Leasing, & Lice	ensing for Use	045	2.00		Rental Occupancy	
Rental, Leasing, & Licensing for Use of TPP		214	2.50		Commercial Rental, Leasing, & Lic	ensing for Use	213	2.00		Rental, Leasing, & Licensing for Use	of TPP
Restaurant and Bars		011	2.50		Rental, Leasing, & Licensing for U	se of TPP	214	2.00		Restaurant and Bars	
Retail Sales		017	2.50		Restaurant and Bars		011	2.00		Retail Sales	
Retail Sales Food for Home Consumption		062	2.50		Retail Sales		017	2.00		MRRA Amount D	
MRRA Amount D		315	2.50		Retail Sales for Food for Home Co	nsumption	062	2.00		Transporting	
Communications		005	2.50		MRRA Amount D		315	2.00		Utilities	
Transporting		006	2.50		Communications		005	2.00			
Use Tax Purchases		029	2.50		Transporting		006	2.00			
Use Tax From Inventory		030	2.50		Utilities		004	2.00			
					Public Utility Right of Way		133	2.00			
					Wastewater Utility Services		485	2.00			

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

TRANSACTION PRIVILEGE AND OTHER TAX RATE TABLES

Effective August 1, 2023

TABLE 2					MUNICIPALITIES				All tax ra	ates are expressed as percentages (%) unl	ess otherv	rise no	ea.
CITY/TOWN NAME	REGION / CITY CODE	BUSINESS	TAX RATE	COUNTY	CITY/TOWN NAME REGI			TAX RATE	COUNTY	CITY/TOWN NAME REGION / CITY CODE		TAX RATE	COUNTY
PAGE	PG			COC	PARADISE VALLEY P				MAR	PARKER PK			LAP
Advertising		018	3.00		Advertising			2.50		Advertising	018	2.00	
Amusements		012	3.00		Amusements			2.50		Amusements	012	2.00	
Contracting – Prime		015	3.00		Contracting – Prime			2.50		Contracting – Prime	015	2.00	
Contracting – Speculative Builders		016	3.00		Contracting – Speculative Builders			2.50		Contracting – Speculative Builders	016	2.00	
Contracting – Owner Builder		037	3.00		Contracting – Owner Builder			2.50		Contracting – Owner Builder	037	2.00	
Job Printing		010	3.00		Job Printing			2.50		Job Printing	010	2.00	
Manufactured Buildings		027	3.00		Manufactured Buildings			2.50		Manufactured Buildings	027	2.00	
Timbering and Other Extraction		020	3.00		Timbering and Other Extraction			2.50		Timbering and Other Extraction	020	2.00	
Severance – Metal Mining		019	0.10		Severance – Metal Mining			0.10		Severance – Metal Mining	019	0.10	
Publication		009	3.00		Publication			2.50		Publication	009	2.00	
Hotels		044	3.00		Hotels			2.50		Hotels	044	2.00	
Hotel/Motel (Additional Tax) B		144	4.263		Hotel/Motel (Additional Tax) ^B			3.40		Hotel/Motel (Additional Tax) ^B	144	4.00	
Residential Rental, Leasing, & Licensing for		045	3.00		Residential Rental, Leasing, & Licensing for Us			1.65		Residential Rental, Leasing, & Licensing for Use	045	2.00	
Commercial Rental, Leasing, & Licensing		213	3.00		Commercial Rental, Leasing, & Licensing for L			1.65		Commercial Rental, Leasing, & Licensing for Use	213	2.00	
Rental, Leasing, & Licensing for Use of TF	PP	214	3.00		Commercial Lease (Additional Tax) ^C			0.85		Rental, Leasing, & Licensing for Use of TPP	214	2.00	
Restaurant and Bars		011	4.00		Rental Occupancy			1.65		Restaurant and Bars	011	4.00	
Retail Sales		017	3.00		Rental, Leasing, & Licensing for Use of TPP			2.50		Retail Sales	017	2.00	
Retail Sales (Single Item Portion Over \$3,		387	2.00		Restaurant and Bars			2.50		Retail Sales (Single Item Portion Over \$2,500)	467	1.00	
Retail Sales Food for Home Consumption	1	062	3.00		Retail Sales			2.50		MRRA Amount D	315	2.00	
MRRA Amount D		315	3.00		Retail Sales Food for Home Consumption			2.50		Communications	005	2.00	
Communications		005	3.00		MRRA Amount D			2.50		Transporting	006	2.00	
Transporting		006	3.00		Communications			2.50		Utilities	004	3.00	
Utilities		004	3.00		Transporting			2.50					
Use Tax Purchases		029	3.00		Utilities	O(04	2.50					
	\$3,000)	389 030	2.00		Use Tax Purchases Use Tax From Inventory	02	29	2.50 2.50					
Use Tax Purch (Single Item Portion Over S	REGION/	389 030 BUSINESS	2.00 3.00	COUNTY	Use Tax Purchases Use Tax From Inventory REGI	O: O: ON/ BUSI	29 30 INESS	2.50 2.50 TAX	COUNTY	CITY/TOWN NAME REGION/	BUSINESS	TAX	COUNTY
Use Tax Purch (Single Item Portion Over S Use Tax From Inventory	,	389 030	2.00 3.00	COUNTY	Use Tax Purchases Use Tax From Inventory	OX OX ON / BUSI ODE CO	29 30 INESS	2.50 2.50	COUNTY	CITY/TOWN NAME CITY CODE		TAX RATE	
Use Tax Purch (Single Item Portion Over Suse Tax From Inventory CITY/TOWN NAME	REGION/ CITY CODE	389 030 BUSINESS	2.00 3.00		Use Tax Purchases Use Tax From Inventory CITY/TOWN NAME REG	OX OX ON / BUSI ODE CO	29 30 INESS DDE	2.50 2.50 TAX		PEORIA PE	CODE	RATE	COUNTY MAR/YA
Use Tax Purch (Single Item Portion Over SUse Tax From Inventory CITY/TOWN NAME PATAGONIA	REGION/ CITY CODE	389 030 BUSINESS CODE	2.00 3.00 TAX RATE		Use Tax Purchases Use Tax From Inventory CITY/TOWN NAME REG CITY PAYSON PS	OX OX ON / BUSI ODE CC	29 30 INESS DDE	2.50 2.50 TAX RATE		PEORIA PE Advertising	CODE 018	1.80	
Use Tax Purch (Single Item Portion Over Suse Tax From Inventory CITY/TOWN NAME PATAGONIA Advertising	REGION/ CITY CODE	389 030 BUSINESS CODE	2.00 3.00 TAX RATE		Use Tax Purchases Use Tax From Inventory CITY/TOWN NAME PAYSON Advertising	OX OX ON / BUSI ODE CC	29 30 INESS DDE 18 12	2.50 2.50 TAX RATE		PEORIA PE Advertising Amusements	018 012	1.80 2.80	
Use Tax Purch (Single Item Portion Over Suse Tax From Inventory CITY/TOWN NAME PATAGONIA Advertising Amusements	REGION/ CITY 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 PAYSON Advertising Amusements Contracting – Prime	ON / BUSI ODE CC	29 30 INESS DDE 18 12 15	2.50 2.50 TAX RATE 2.88 2.88		PEORIA PE Advertising Amusements Contracting – Prime	018 012 015	1.80 2.80 1.80	
Use Tax Purch (Single Item Portion Over Suse Tax From Inventory CITY/TOWN NAME PATAGONIA Advertising Amusements Contracting – Prime	REGION/ CITY 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	00000000000000000000000000000000000000	29 30 INESS DDE 18 12 15 16	2.50 2.50 TAX RATE 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 Purch (Single Item Portion Over Suse Tax From Inventory CITY/TOWN NAME PATAGONIA Advertising Amusements Contracting – Prime Contracting – Speculative Builders	REGION/ CITY 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	00000000000000000000000000000000000000	29 30 INESS DDE 18 12 15 16 37	2.50 2.50 TAX RATE 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 Purch (Single Item Portion Over Suse Tax From Inventory CITY/TOWN NAME PATAGONIA Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Feed at Wholesale Job Printing	REGION/ CITY 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		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	00000000000000000000000000000000000000	29 30 INESS DDE 18 12 15 16 37 10 27	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 Purch (Single Item Portion Over Suse Tax From Inventory CITY/TOWN NAME PATAGONIA Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Feed at Wholesale	REGION/ CITY 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		Use Tax Purchases Use Tax From Inventory CITY/TOWN NAME PAYSON Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing	00000000000000000000000000000000000000	29 30 INESS DDE 18 12 15 16 37 10 27	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 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 Purch (Single Item Portion Over Suse Tax From Inventory CITY/TOWN NAME PATAGONIA Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Feed at Wholesale Job Printing	REGION/ CITY 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		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	00000000000000000000000000000000000000	29 30 INESS DDE 18 12 15 16 37 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 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 Purch (Single Item Portion Over Suse 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/ CITY CODE	389 030 BUSINESS CODE 018 012 015 016 037 116 010 027 020 019	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	00000000000000000000000000000000000000	29 30 INESS 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	018 012 015 016 037 010 027 020 019	1.80 2.80 1.80 1.80 1.80 1.80 1.80 1.80 0.10	
Use Tax Purch (Single Item Portion Over Suse 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/ CITY CODE	389 030 BUSINESS CODE 018 012 015 016 037 116 010 027 020 019 009	2.00 3.00 TAX RATE 3.00 3.00 3.00 3.00 3.00 3.00 3.00 3.0		Use Tax Purchases Use Tax From Inventory CITY/TOWN NAME PAYSON Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels	00000000000000000000000000000000000000	29 30 INESS DDE 18 12 15 16 37 10 27 20 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	1.80 2.80 1.80 1.80 1.80 1.80 1.80 1.80	
Use Tax Purch (Single Item Portion Over Suse 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/ CITY 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	00000000000000000000000000000000000000	29 30 INESS DDE 18 12 15 16 37 10 27 20 19 944 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	1.80 2.80 1.80 1.80 1.80 1.80 1.80 1.80 0.10 1.80	
Use Tax Purch (Single Item Portion Over Suse 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 / CITY CODE PA	389 030 BUSINESS CODE 018 015 016 037 116 010 027 020 019 009 044 144	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) Commercial Rental, Leasing, & Licensing for L	0000 0000 0000 0000 0000 0000 0000 0000 0000	29 30 INESS DDE 18 12 15 16 37 10 27 20 19 09 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 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 Purch (Single Item Portion Over Suse 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/ CITY 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 – 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 L Rental Occupancy	0000 0000 0000 0000 0000 0000 0000 0000 0000	29 30 INESS DDE 18 12 15 16 37 10 27 20 19 09 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	018 012 015 016 037 010 027 020 019 009	1.80 2.80 1.80 1.80 1.80 1.80 1.80 1.80 1.80 0.10 1.80	
Use Tax Purch (Single Item Portion Over Suse 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	REGION/ CITY 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) Commercial Rental, Leasing, & Licensing for Leasing, & Licensing for Leasing, & Licensing for Use of TPP	0000 0000 0000 0000 0000 0000 0000 0000 0000	29 30 INESS DDE 18 12 15 16 37 10 27 20 19 09 44 44 44 13 40 14	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 Advertising Amusements Contracting – Speculative Builders Contracting – Owner Builder Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Hotel/Motel (Additional Tax) B Residential Rental, Leasing, & Licensing for Use Commercial Rental, Leasing, & Licensing for Use Rental Occupancy	018 012 015 016 037 010 027 020 019 009 044 144 045	1.80 2.80 1.80 1.80 1.80 1.80 1.80 0.10 1.80 1.8	
Use Tax Purch (Single Item Portion Over Suse 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 Rental Occupancy	REGION / CITY 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 TAX RATE 3.00 3.00 3.00 3.00 3.00 3.00 3.00 3.0		Use Tax Purchases Use Tax From Inventory CITY/TOWN NAME PAYSON Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Hotel/Motel (Additional Tax) B Commercial Rental, Leasing, & Licensing for Use International Cocupancy Rental, Leasing, & Licensing for Use of TPP Restaurant and Bars	0000 0000 0000 0000 0000 0000 0000 0000 0000	29 30 INESS DDE 18 12 15 16 37 10 27 20 19 09 44 44 13 40 14	2.50 2.50 2.50 TAX RATE 2.88 2.88 2.88 2.88 2.88 0.10 2.88 2.88 5.00 2.88 2.88 2.88		PEORIA PE Advertising Advertising Amusements Contracting – Speculative Builders Contracting – Owner Builder Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Hotel/Motel (Additional Tax) B Residential Rental, Leasing, & Licensing for Use Commercial Rental, Leasing, & Licensing for Use Rental Occupancy	018 012 015 016 037 010 027 020 019 009 044 144 045 213	1.80 2.80 1.80 1.80 1.80 1.80 1.80 1.80 0.10 1.80 3.80 1.80 1.80	
Use Tax Purch (Single Item Portion Over Suse Tax From Inventory CITY/TOWN NAME PATAGONIA Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builders Contracting – Owner Builders 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 Rental Occupancy Rental Cocupancy Rental, Leasing, & Licensing for Use of TF	REGION / CITY 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 Leasing, & Licensing for Use of TPP Restaurant and Bars Retail Sales	000 000 000 000 000 000 000 000 000 00	29 30 INESS DDE 18 12 15 16 37 10 27 20 19 94 44 44 13 40 11 11	2.50 2.50 2.50 TAX RATE 2.88 2.88 2.88 2.88 2.88 2.88 2.88 5.00 2.88 5.00 2.88 2.88 2.88 2.88		PEORIA PE Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Hotel/Motel (Additional Tax) B Residential Rental, Leasing, & Licensing for Use Commercial Rental, Leasing, & Licensing for Use	018 012 015 016 037 010 027 020 019 009 044 144 045 213 040	1.80 2.80 1.80 1.80 1.80 1.80 1.80 0.10 1.80 3.80 1.80 1.80 1.80	
Use Tax Purch (Single Item Portion Over Suse 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 Occupancy Rental, Leasing, & Licensing for Use of TR Restaurant and Bars	REGION / CITY 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 Use of TPP Restaurant and Bars Retail Sales Retail Sales Food for Home Consumption	0000 0000 0000 0000 0000 0000 0000 0000 0000	29 30 INESS DDE 18 12 15 16 37 10 27 20 19 09 44 44 13 40 14 11 17 62	2.50 2.50 TAX RATE 2.88 2.88 2.88 2.88 2.88 0.10 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) B Residential Rental, Leasing, & Licensing for Use Commercial Rental, Leasing, & Licensing for Use Rental Occupancy Rental, Leasing, & Licensing for Use of TPP	018 012 015 016 037 010 027 020 019 009 044 144 045 213 040 214	1.80 2.80 1.80 1.80 1.80 1.80 0.10 1.80 3.80 1.80 1.80 1.80 1.80	
Use Tax Purch (Single Item Portion Over Sus 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 Leasing, & Licensing Sus Leasing, & L	REGION/ CITY 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 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 Leating Occupancy Rental, Leasing, & Licensing for Use of TPP Restaurant and Bars Retail Sales Retail Sales Food for Home Consumption MRRA Amount D	0000 0000 0000 0000 0000 0000 0000 0000 0000	29 30 INESS DDE 18 12 15 16 37 10 27 20 19 09 44 44 44 41 11 11 17 62 15	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	018 012 015 016 037 010 027 020 019 009 044 144 045 213 040 214 011	1.80 2.80 1.80 1.80 1.80 1.80 0.10 1.80 3.80 1.80 1.80 1.80 1.80 1.80 2.80	
Use Tax Purch (Single Item Portion Over Suse 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 Sustant Occupancy Rental, Leasing, & Licensing for Use of TR Restaurant and Bars Retail Sales Retail Sales Food for Home Consumption	REGION/ CITY 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 Use International Compancy Rental, Leasing, & Licensing for Use of TPP Restaurant and Bars Retail Sales Retail Sales Food for Home Consumption MRRA Amount Communications	0000 0000 0000 0000 0000 0000 0000 0000 0000	29 30 INESS DODE 18 12 15 16 37 10 27 20 19 09 44 44 44 11 11 17 62 15 15	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	018 012 015 016 037 010 027 020 019 009 044 144 045 213 040 214 011	1.80 2.80 1.80 1.80 1.80 1.80 0.10 1.80 0.10 1.80 3.80 1.80 1.80 1.80 1.80	
Use Tax Purch (Single Item Portion Over Suse 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 of Commercial Rental, Leasing, & Licensing of Rental Occupancy Rental Occupancy Rental Cocupancy Restaurant and Bars Retail Sales Retail Sales Retail Sales Food for Home Consumption MRRA Amount	REGION/ CITY 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 Usental Occupancy Rental, Leasing, & Licensing for Use of TPP Restaurant and Bars Retail Sales Retail Sales Retail Sales Food for Home Consumption MRRA Amount Communications Transporting	0000 000 000 000 000 000 000 000 000 0	29 30 INESS DDE 18 12 15 16 37 10 227 20 99 44 44 11 11 17 62 50 50 60 60	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 Food for Home Consumption	018 012 015 016 037 010 027 020 019 009 044 144 045 213 040 214 011 017	1.80 2.80 1.80 1.80 1.80 1.80 0.10 1.80 0.10 1.80 3.80 1.80 1.80 1.80 1.80 1.80	
Use Tax Purch (Single Item Portion Over Suse 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 of Commercial Rental, Leasing, & Licensing of Rental Occupancy Rental Occupancy Rental Cocupancy Restaurant and Bars Retail Sales Retail Sales Food for Home Consumption MRRA Amount	REGION/ CITY CODE PA	389 030 BUSINESS CODE 018 015 016 037 116 027 020 019 009 044 144 045 213 040 214 011 017 062 315 005	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 Use International Compancy Rental, Leasing, & Licensing for Use of TPP Restaurant and Bars Retail Sales Retail Sales Food for Home Consumption MRRA Amount Communications	0000 000 000 000 000 000 000 000 000 0	29 30 INESS DDE 18 12 15 16 37 10 227 20 99 44 44 11 11 17 62 50 50 60 60	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 Food for Home Consumption MRRA Amount D Communications	018 012 015 016 037 010 027 020 019 009 044 144 045 213 040 214 011 017 062 315 005	1.80 2.80 1.80 1.80 1.80 1.80 0.10 1.80 3.80 1.80 1.80 1.80 1.80 1.80 1.80 1.80	
Use Tax Purch (Single Item Portion Over Suse 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 Commercial Rental, Leasing, & Licensing for Commercial Rental, Leasing, & Licensing for Rental Occupancy Rental, Leasing, & Licensing for Use of TR Restaurant and Bars Retail Sales Food for Home Consumption MRRA Amount D Communications Transporting	REGION/ CITY CODE PA	389 030 BUSINESS CODE 018 012 015 016 037 116 010 027 020 019 009 044 144 045 213 040 214 011 017 062 315 005 006	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 Usental Occupancy Rental, Leasing, & Licensing for Use of TPP Restaurant and Bars Retail Sales Retail Sales Retail Sales Food for Home Consumption MRRA Amount Communications Transporting	0000 000 000 000 000 000 000 000 000 0	29 30 INESS DDE 18 12 15 16 37 10 227 20 99 44 44 11 11 17 62 50 50 60 60	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 Food for Home Consumption MRRA Amount D	018 012 015 016 037 010 027 020 019 009 044 144 045 213 040 214 011 017 062 315	1.80 2.80 1.80 1.80 1.80 1.80 0.10 1.80 1.80 1	
Use Tax Purch (Single Item Portion Over Suse 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 Sental Occupancy Rental Occupancy Rental Sales Retail Sales Retail Sales Food for Home Consumption MRRA Amount D Communications	REGION/ CITY CODE PA	389 030 BUSINESS CODE 018 015 016 037 116 027 020 019 009 044 144 045 213 040 214 011 017 062 315 005	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 Usental Occupancy Rental, Leasing, & Licensing for Use of TPP Restaurant and Bars Retail Sales Retail Sales Retail Sales Food for Home Consumption MRRA Amount Communications Transporting	0000 000 000 000 000 000 000 000 000 0	29 30 INESS DDE 18 12 15 16 37 10 227 20 99 44 44 11 11 17 62 50 50 60 60	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 Communications Transporting	018 012 015 016 037 010 027 020 019 009 044 144 045 213 040 214 011 017 062 315 005	1.80 2.80 1.80 1.80 1.80 1.80 0.10 1.80 0.10 1.80 1.8	

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

Arizona State, County and City Ta	x Rate	Look-	Up To	<u>ol</u>	TRANSACTION PRIVILEG	SE AN	ND OTH	IER	TAX RAT	E TABLES E	ffective	August 1	, 2023	
TABLE 2					MUNICIPALITIES				All tax ra	tes are expressed as percentages (%,) unless	otherwis	e note	d.
ITY/TOWN NAME REGION CITY COD			TAX PATE	COUNTY		GION / CODE	BUSINESS CODE	TAX RATE	COUNTY	CITY/TOWN NAME	REGION / CITY CODE		TAX RATE	
PHOENIX PX			I	MAR	<u>PIMA</u> F	PM			GRA	PINETOP-LAKESIDE	PP			
Advertising			0.50		Advertising		018	2.00		Advertising		018	3.00	
musements)12	2.30		Amusements		012	2.00		Amusements		012	3.00	
ontracting – Prime)15	2.30		Contracting – Prime		015	3.00		Contracting – Prime		015	3.00	
ontracting – Speculative Builders)16	2.30		Contracting – Speculative Builders		016	3.00		Contracting – Speculative Builders		016	3.00	
ontracting – Owner Builder		37	2.30		Contracting – Owner Builder		037	3.00		Contracting – Owner Builder		037	3.00	
b Printing)10	2.30 3.00732		Job Printing		010	2.00		Job Printing		010	3.00	
t Fuel Sales (cents per gallon) anufactured Buildings)49	2.30		Manufactured Buildings Timbering and Other Extraction		027 020	2.00		Manufactured Buildings Timbering and Other Extraction		027 020	3.00 3.00	
nbering and Other Extraction)20	2.30		Severance – Metal Mining		019	0.10		Severance – Metal Mining		019	0.10	
everance – Metal Mining)19	0.10		Publication		009	2.00		Publication		009	3.00	
ublication		009	2.30		Hotels		044	2.00		Hotels		044	3.00	
otels)44	2.30		Residential Rental, Leasing, & Licensing for	Use	045	2.00		Hotel/Motel (Additional Tax) B		144	3.00	
otel/Motel (Additional Tax) ^B	1	44	3.00		Commercial Rental, Leasing, & Licensing for	r Use	213	2.00		Residential Rental, Leasing, & Licensing for	or Use	045	3.00	,
esidential Rental, Leasing, & Licensing for Use	e 0)45	2.30		Rental, Leasing, & Licensing for Use of TPP		214	2.00		Commercial Rental, Leasing, & Licensing	for Use	213	3.00	,
ommercial Rental, Leasing, & Licensing for Us	se 2	213	2.30		Restaurant and Bars		011	2.00		Rental, Leasing, & Licensing for Use of TF	PP	214	3.00	,
ommercial Lease (Additional Tax) ^c		313	0.10		Retail Sales		017	2.00		Restaurant and Bars		011	3.00	
ental Occupancy		040	2.30		Retail Sales Food for Home Consumption		062	2.00		Restaurant and Bars (Additional Tax) A		111	2.00	
ental, Leasing, & Licensing for Use of TPP		214	2.30		MRRA Amount D		315	2.00		Retail Sales	000)	017	3.00	
nort-Term Motor Vehicle Rental (Additional Tax)		14	2.00		Communications		005	2.00		Retail Sales (Single Item Portion Over \$5,	000)	357	1.50	
estaurant and Bars)11	2.30		Transporting		006	2.00		Retail Sales Food for Home Consumption		062	3.00	
tetail Sales)17	2.30		Utilities		004	2.00		MRRA Amount D		315	3.00	
etail Sales (Single Item Portion over \$11,631)		62	2.00							Communications		005	3.00	
RRA Amount ^D ommunications		315 005	2.30 4.70							Transporting Utilities		006 004	3.00	
ansporting)06	2.30							Ounties		004	3.00	
ilities		004	2.70											
astewater Removal Services			2.70											
et Fuel Use Tax (cents per gallon)			5.00732											
se Tax Purchases			2.30											
se Tax Purch (Single Item Portion over \$11,631)	1	63	2.00											
lse Tax From Inventory		30	2.30			DEOLON /	DUONEGO	T43	,	P.	001/ 0	HONEOO	TAV	
CITY/TOWN NAME CITY	CODE	BUSINES		TE COUNTY	CITY/TOWN NAME	REGION / CODE		TAX RAT	E COUNTY	CITY/TOWN NAME	CODE		KAIE	OUNT
PRESCOTT Advertising	PR	018	2	YAV	PRESCOTT VALLEY Advertising	PL	018	2.83	YAV	QUARTZSITE Amusements	QZ	012 2	L 2.50	_AP
Amusements		012		00	Amusements		018	2.8		Contracting – Prime			2.50 3.50	
Contracting – Prime		012		00	Contracting – Prime		012	2.8		Contracting – Trime Contracting – Speculative Builders			3.50	
Contracting – Speculative Builders		015		00	Contracting – Fifther Contracting – Speculative Builders		016	2.8		Contracting – Spectiative Builder Contracting – Owner Builder			3.50	
Contracting – Owner Builder		037		00	Contracting – Owner Builder		037	2.8		Job Printing			2.50	
eed at Wholesale		116		00	Job Printing		010	2.8		Manufactured Buildings			3.50	
ob Printing		010		00	Manufactured Buildings		027	2.83		Timbering and Other Extraction			2.50	
et Fuel Sales (cents per gallon)		049		15	Timbering and Other Extraction		020	2.8		Severance – Metal Mining			0.10	
Manufactured Buildings		027	2.	00	Severance - Metal Mining		019	0.10	0	Publication		009 2	2.50	
imbering and Other Extraction		020	2.	00	Publication		009	2.83	3	Hotels		044 5	5.50	
everance – Metal Mining		019	0.	10	Hotels		044	2.83	3	Commercial Rental, Leasing, & Licensing for		213 2	2.50	
Publication		009	2.	00	Hotel/Motel (Additional Tax) ^B		144	2.83	3	Rental, Leasing, & Licensing for Use of TPP		214 2	2.50	
lotels		044		00	Rental, Leasing, & Licensing for Use of TPI	P	214	2.83		Restaurant and Bars			3.00	
otel/Motel (Additional Tax) B		144	3.		Restaurant and Bars		011	2.8		Retail Sales			2.50	
tesidential Rental, Leasing, & Licensing for Us		045		00	Retail Sales		017	2.8		Retail Sales (Single Item Portion Over \$10,0	000)		1.00	
commercial Rental, Leasing, & Licensing for U	lse	213		00	Retail Sales Food for Home Consumption		062	2.83		MRRA Amount D			2.50	
ental, Leasing, & Licensing for Use of TPP		214		00	MRRA Amount D		315	2.83		Communications			2.50	
estaurant and Bars		011		00	Communications		005	2.8		Transporting			2.50	
etail Sales		017	2.		Transporting		006	2.83		Use Tax Purchases	000)		2.50	
tetail Sales Food for Home Consumption		062		00	Utilities Westernator Utility Services		004	2.83		Use Tax Purchases (Single item portion over \$10	J,UUU)		1.00	
IRRA Amount ^D ommunications		315		00	Wastewater Utility Services Use Tax Purchases		485	2.8		Use Tax From Inventory		030 2	2.50	
ransporting		005 006	2.	00	Use Tax Furchases Use Tax From Inventory		029 030	2.83 2.83						
ransporting Itilities		004		00	Ose Tax From inventory		030	∠.ర.	J					
et Fuel Use Tax (cents per gallon)		051												
			ድ /											
Ise Tax Purchases			\$.0 2											
		029	2.	00 00										
		029	2.	00										
(A) "Additional Tax" means in addition to		029 030 rant Tax	2.	00	(C) "Additional Tax" means in addition to C					Review each City/Town for tax on Food fo				
Use Tax Purchases Use Tax From Inventory (A) "Additional Tax" means in addition to (B) If you report under Hotel (Business co Hotel tax rate that must be applied and rep	de 044)	029 030 rant Tax), this cit	2. 2. y has a	00 00 n Additional	(C) "Additional Tax" means in addition to C (D) Report amount due on materials purcha into a Maintenance, Repair, Replacement or	ased exe	empt from t			Review each City/Town for tax on Food fo (E) When reporting for Short Term Motor Code 214 and 114 for this City.				nes

TRANSACTION PRIVILEGE AND OTHER TAX RATE TABLES

Effective August 1, 2023

TABLE 2					MUNICIPALITIES				All tax ra	tes are expressed as percentages (%) unl	ess otherv	vise no	oted.
CITY/TOWN NAME	REGION / CITY CODE	BUSINESS CODE	TAX RATE	COUNTY	CITY/TOWN NAME	REGION / CITY CODE	BUSINESS	TAX RATE	COUNTY	CITY/TOWN NAME REGION / CITY CODE	BUSINESS CODE	TAX RATE	COUNTY
QUEEN CREEK	QC		ı	MAR/PNL	QUEEN CREEK SPECIAL DISTRICT	QD			MAR	<u>SAFFORD</u> SF			GRA
Advertising		018	2.25		Amusements		012	2.50		Advertising	018	2.50	
Amusements		012	2.25		Job Printing		010	2.50		Amusements	012	2.50	
Contracting – Prime		015	4.25		Publication		009	2.50		Contracting – Prime	015	2.50	
Contracting – Speculative Builders		016	4.25		Hotels		044	2.50		Contracting – Speculative Builders	016	2.50	
Contracting – Owner Builder		037	4.25		Restaurant and Bars		011	2.50		Contracting – Owner Builder	037	2.50	
Job Printing		010	2.25		Retail Sales		017	2.50		Feed at Wholesale	116	2.50	
Manufactured Buildings		027	2.25		Retail Sales Food for Home Consumption	n	062	2.50		Job Printing	010	2.50	
Timbering and Other Extraction		020	2.25		MRRA Amount D		315	2.50		Manufactured Buildings	027	2.50	
Severance – Metal Mining		019	0.10		Communications		005	2.50		Timbering and Other Extraction	020	2.50	
Publication		009	2.25		Transporting		006	2.50		Severance – Metal Mining	019	0.10	
Hotels		044	2.25		Utilities		004	2.50		Publication	009	2.50	
Hotel/Motel (Additional Tax) ^B		144	3.00							Hotels	044	2.50	
Residential Rental, Leasing, & Licensing	for Use	045	2.25		Call 480-358-3000 to find out if these rate	s apply to	your busine	ss activ	ities in	Hotel/Motel (Additional Tax) ^B	144	5.00	
Commercial Rental, Leasing, & Licensing	for Use	213	2.25		Queen Creek.					Commercial Rental, Leasing, & Licensing for Use	213	2.50	
Rental, Leasing, & Licensing for Use of T	PP	214	2.25							Rental Occupancy	040	2.50	
Restaurant and Bars		011	2.25							Rental, Leasing, & Licensing for Use of TPP	214	2.50	
Retail Sales		017	2.25							Restaurant and Bars	011	2.50	
Retail Sales Food for Home Consumption	n	062	2.25							Retail Sales	017	2.50	
MRRA Amount D		315	2.25							Retail Sales (Single Item Over \$5,000)	717	1.00	
Communications		005	2.25							Retail Sales Food for Home Consumption	062	2.50	
Transporting		006	2.25							MRRA Amount D	315	2.50	
Utilities		004	2.25							Communications	005	2.50	
Use Tax Purchases		029	2.25							Transporting	006	2.50	
Use Tax From Inventory		030	2.25							Utilities	004	2.50	
,			0							Use Tax Purchases	029	2.50	
										Use Tax Purchases (Single Item Over \$5,000)	729	1.00	
										Use Tax From Inventory	030	2.50	
										•	300	_,00	

CITY/TOWN NAME	REGION / CITY CODE	BUSINESS CODE	TAX RATE	COUNTY	CITY/TOWN NAME	REGION / CITY CODE	BUSINESS CODE	TAX RATE	COUNTY	CITY/TOWN NAME EGION / CODE	ITY BUSINES	S TAX RATE	COUNTY
SAHUARITA	SA			PMA	SAN LUIS	SU			YMA	<u>SCOTTSDALE</u> 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, & Licensi	ing for Use	045	2.00		Residential Rental, Leasing, & Licensin	g for Use	045	4.00		Publication	009	1.75	
Commercial Rental, Leasing, & Licens		213	2.00		Commercial Rental, Leasing, & Licensi		213	4.00		Hotels	044	1.75	
Rental, Leasing, & Licensing for Use of	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 S	\$2,500)	467	1.50		Rental, Leasing, & Licensing for Use of TPP	214	1.75	
Communications		005	2.00		Retail Sales Food for Home Consumpti	ion	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	er \$2,500)	469	1.50		Utilities	004	1.75	
					Use Tax From Inventory		030	4.00		Wastewater Removal Services	485	1.75	
										Jet Fuel Use Tax (cents per gallon)	051	\$.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

Use Tax Purchases

Use Tax From Inventory

Effective August 1, 2023

029

030

1.95

1.95

Anzona otate, county and oity	Tax Ival	E LOOK-O	0 1001		TITATIONOTION TRIVILL		וווטט		/ // / / / / / /	L IADELO LIIGO	live Augus	t 1, 202	<u> </u>
TABLE 2					MUNICIPALITIES				All tax ra	tes are expressed as percentages (%) uni	ess otherw	ise not	ed.
CITY/TOWN NAME	REGION / CITY CODE	BUSINESS CODE	TAX RATE	COUNTY	CITY/TOWN NAME	REGION / CITY CODE	BUSINESS CODE	TAX RATE	COUNTY	CITY/TOWN NAME REGION CITY COD	BUSINESS E CODE	TAX RATE	COUNTY
<u>SEDONA</u>	SE			COC/YAV	SHOW LOW	SL			NAV	SIERRA VISTA SR			СОН
Amusements		012	3.50		Advertising		018	2.00		Advertising	018	1.95	
Contracting – Prime		015	3.50		Amusements		012	2.00		Amusements	012	1.95	
Contracting – Speculative Builders		016	3.50		Contracting – Prime		015	2.00		Contracting – Prime	015	1.95	
Contracting – Owner Builder		037	3.50		Contracting – Speculative Builders		016	2.00		Contracting – Speculative Builders	016	1.95	
Job Printing		010	3.50		Contracting – Owner Builder		037	2.00		Contracting – Owner Builder	037	1.95	
Manufactured Buildings		027	3.50		Job Printing		010	2.00		Feed at Wholesale	116	1.95	
Timbering and Other Extraction		020	3.50		Manufactured Buildings		027	2.00		Jet Fuel Sales (cents per gallon)	049	\$.02	
Severance – Metal Mining		019	0.10		Timbering and Other Extraction		020	2.00		Job Printing	010	1.95	
Publication		009	3.50		Severance – Metal Mining		019	0.10		Manufactured Buildings	027	1.95	
Hotels		044	3.50		Publication		009	2.00		Timbering and Other Extraction	020	1.95	
Hotel/Motel (Additional Tax) ^B		144	3.50		Hotels		044	2.00		Severance – Metal Mining	019	0.10	
Commercial Rental, Leasing, & Licensing		213	3.50		Hotel/Motel (Additional Tax) ^B		144	3.00		Publication	009	1.95	
Rental, Leasing, & Licensing for Use of TF	PP	214	3.50		Commercial Rental, Leasing, & Licensing		213	2.00		Extended Stay	244	5.50	
Restaurant and Bars		011	3.50		Rental, Leasing, & Licensing for Use of	ΓPP	214	2.00		Residential Rental, Leasing, & Licensing for Use	045	1.00	
Retail Sales		017	3.50		Restaurant and Bars		011	2.00		Commercial Rental, Leasing, & Licensing for Use		1.00	
MRRA Amount D		315	3.50		Retail Sales		017	2.00		Rental, Leasing, & Licensing for Use of TPP	214	1.95	
Communications		005	3.50		Retail Sales Food for Home Consumption	n	062	2.00		Restaurant and Bars	011	2.60	
Transporting		006	3.50		MRRA Amount D		315	2.00		Retail Sales	017	1.95	
Utilities		004	3.50		Communications		005	2.00		Retail Sales Food for Home Consumption	062	1.95	
Use Tax Purchases		029	3.00		Transporting		006	2.00		MRRA Amount D	315	1.95	
Use Tax From Inventory		030	3.00		Utilities		004	2.00		Communications	005	2.00	
										Utilities	004	2.00	
										Jet Fuel Use Tax (cents per gallon)	051	\$.02	

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

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

TRANSACTION PRIVILEGE AND OTHER TAX RATE TABLES

Effective August 1, 2023

TABLE 2					MUNICIPALITIES				All tax ra	tes are expressed as percentages (%) unl	ess otherw	ise not	ed.
	REGION / CITY CODE	BUSINESS	TAX RATE	COUNTY		GION / Y CODE	BUSINESS CODE	TAX RATE	COUNTY	CITY/TOWN NAME REGIO		S TAX RATE	COUNTY
SPRINGERVILLE	SV			APA	ST JOHNS S	SJ			APA	STAR VALLEY SY			GLA
Advertising		018	3.00		Advertising		018	3.00		Advertising	018	2.00	
Amusements		012	3.00		Amusements		012	3.00		Amusements	012	2.00	
Contracting – Prime		015	3.00		Contracting – Prime		015	3.00		Contracting – Prime	015	2.00	
Contracting – Speculative Builders		016	3.00		Contracting – Speculative Builders		016	3.00		Contracting – Speculative Builders	016	2.00	
Contracting – Owner Builder		037	3.00		Contracting – Owner Builder		037	3.00		Contracting – Owner Builder	037	2.00	
Job Printing		010	3.00		Job Printing		010	3.00		Job Printing	010	2.00	
Manufactured Buildings		027	3.00		Manufactured Buildings		027	3.00		Manufactured Buildings	027	2.00	
Timbering and Other Extraction		020	3.00		Timbering and Other Extraction		020	3.00		Timbering and Other Extraction	020	2.00	
Severance – Metal Mining		019	0.10		Severance – Metal Mining		019	0.10		Severance – Metal Mining	019	0.10	
Publication		009	3.00		Publication		009	3.00		Publication	009	2.00	
Hotels		044	3.00		Hotels		044	3.00		Hotels	044	2.00	
Hotel/Motel (Additional Tax) ^B		144	2.00		Hotel/Motel (Additional Tax) ^B		144	3.00		Residential Rental, Leasing, & Licensing for Use	045	2.00	
Residential Rental, Leasing, & Licensing for	r Use	045	3.00		Residential Rental, Leasing, & Licensing for L	Use	045	2.00		Commercial Rental, Leasing, & Licensing for Use	213	2.00	
Rental Occupancy		040	3.00		Commercial Rental, Leasing, & Licensing for	Use	213	2.00		Rental, Leasing, & Licensing for Use of TPP	214	2.00	
Rental, Leasing, & Licensing for Use of TPF	>	214	3.00		Rental, Leasing, & Licensing for Use of TPP		214	3.00		Restaurant and Bars	011	2.00	
Restaurant and Bars		011	3.00		Restaurant and Bars		011	3.00		Retail Sales	017	2.00	
Retail Sales		017	3.00		Retail Sales		017	3.00		Retail Sales Food for Home Consumption	062	2.00	
Retail Sales (Single Item Portion Over \$1,00	00)	397	2.00		Retail Sales Food for Home Consumption		062	3.00		MRRA Amount D	315	2.00	
Retail Sales Food for Home Consumption		062	3.00		MRRA Amount D		315	3.00		Communications	005	2.00	
MRRA Amount D		315	3.00		Communications		005	3.00		Transporting	006	2.00	
Communications		005	3.00		Transporting		006	3.00		Utilities	004	2.00	
Transporting		006	3.00		Utilities		004	3.00					
Utilities		004	3.00		Use Tax Purchases		029	3.00					
					Use Tax From Inventory		030	3.00					

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

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

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

TRANSACTION PRIVILEGE AND OTHER TAX RATE TABLES

Effective August 1, 2023

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.

TABLE 2					MUNICIPALITIES				All tax ra	ates are expressed as percentages (%) unles	s otherwis	e noted	
	REGION / TY CODE	BUSINESS CODE	TAX RATE	COUNTY	CITY/TOWN NAME REGION CITY CO			TAX RATE	COUNTY	CITY/TOWN NAME REGION CITY CO		TAX RATE	COUNTY
<u>TEMPE</u>	TE			MAR	THATCHER TC				GRA	<u>TOLLESON</u> TN			MAR
Advertising		018	1.80		Amusements	01	2 2	2.50		Amusements	012	2.50	
Amusements		012	1.80		Contracting – Prime	01		3.50		Contracting – Prime	015	2.50	
Contracting – Prime		015	1.80		Contracting – Speculative Builders	01		3.50		Contracting – Speculative Builders	016	2.50	
Contracting – Speculative Builders		016	1.80		Contracting – Owner Builder	03		3.50		Contracting – Owner Builder	037	2.50	
Contracting – Owner Builder		037	1.80		Job Printing	01		2.50		Job Printing	010	2.50	
Job Printing		010	1.80		Manufactured Buildings	02		2.50		Manufactured Buildings	027	2.50	
Manufactured Buildings		027	1.80		Timbering and Other Extraction	02		2.50		Timbering and Other Extraction	020	2.50	
Timbering and Other Extraction		020	1.80		Severance – Metal Mining	01		0.10		Severance – Metal Mining	019	0.10	
Severance – Metal Mining		019	0.10		Publication	00		2.50		Publication	009	2.50	
Publication		009	1.80		Hotels	04		2.50		Hotels	044	2.50	
Hotels		044	1.80		Hotel/Motel (Additional Tax) ^B	14		3.00		Hotel/Motel (Additional Tax) ^B	144	2.00	
Hotel/Motel (Additional Tax) ^B		144	5.00		Residential Rental, Leasing, & Licensing for Use			2.00		Residential Rental, Leasing, & Licensing for Use	045	2.50	
Residential Rental, Leasing, & Licensing for	or Use	045	1.80		Commercial Rental, Leasing, & Licensing for Us			2.00		Commercial Rental, Leasing, & Licensing for Use	213	2.50	
Commercial Rental, Leasing, & Licensing for		213	1.80		Rental, Leasing, & Licensing for Use of TPP	21		2.50		Rental, Leasing, & Licensing for Use of TPP	214	2.50	
Rental, Leasing, & Licensing for Use of TP	Р	214	1.80		Restaurant and Bars	01		2.50		Restaurant and Bars	011	2.50	
Restaurant and Bars		011	1.80		Retail Sales	01		2.50		Retail Sales	017	2.50	
Retail Sales		017	1.80		Retail Sales (Single Item Over \$5,000)	71		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	06		2.50		Retail Sales Food for Home Consumption	062	2.50	
MRRA Amount D		315	1.80		MRRA Amount D	31		2.50		MRRA Amount D	315	2.50	
Communications		005	1.80		Communications	00		2.50		Communications	005	2.50	
Transporting		006	1.80		Transporting	00)6 2	2.50		Transporting	006	2.50	
Utilities		004	1.80		Utilities	00)4 2	2.50		Utilities	004	2.50	
Use Tax Purchases		029	1.80		Use Tax Purchases	02		2.50		Use Tax Purchases	029	2.50	
Use Tax From Inventory		030	1.80		Use Tax From Inventory	03	30 2	2.50		Use Tax (Single Item Portion Over \$5,000)	359	2.00	
										Use tax From Inventory	030	2.50	

	REGION / CITY CODE	BUSINESS	TAX RATE	COUNTY		EGION / Y CODE	BUSINESS	TAX RATE	COUNTY	CITY/TOWN NAME REGI		BUSINESS	TAX RATE	
TOMBSTONE	TS			СОН		TU			PMA	TUSAYAN				(
Advertising		018	3.50		Amusements		012	2.60		Advertising		018	2.00	
Amusements		012	3.50		Contracting – Prime		015	2.60		Amusements		012	2.00	
Contracting – Prime		015	3.50		Contracting – Speculative Builders		016	2.60		Contracting – Prime		015	2.00	
Contracting – Speculative Builders		016	3.5		Contracting – Owner Builder		037	2.60		Contracting – Speculative Builders		016	2.00	
			0		Job Printing		010	2.60		Contracting – Owner Builder		037	2.00	
Contracting – Owner Builder		037	3.50		Manufactured Buildings		027	2.60		Job Printing		010	2.00	
Job Printing		010	3.50		Timbering and Other Extraction		020	2.60		Manufactured Buildings		027	2.00	
Manufactured Buildings		027	3.50		Severance – Metal Mining		019	0.10		Timbering and Other Extraction		020	2.00	
Timbering and Other Extraction		020	3.50		Publication		009	2.60		Severance – Metal Mining		019	0.10	
Severance – Metal Mining		019	0.10		Hotels		044	6.00		Publication		009	2.00	
Publication		009	3.50		Bed Surtax (Additional Tax) (Per night)		035	\$4.00 ea		Hotels		044	2.00	
Hotels		044	3.50		Commercial Rental, Leasing, & Licensing for	Use	213	2.60		Hotel/Motel (Additional Tax) ^B		144	2.00	
Hotel/Motel (Additional Tax) ^B		144	4.00		Rental, Leasing, & Licensing for Use of The	PP	214	2.60		Commercial Rental, Leasing, & Licensing for U	Use	213	2.00	
Residential Rental, Leasing, & Licensing for	r Use	045	2.50		Restaurant and Bars		011	2.60		Rental, Leasing, & Licensing for Use of TPP		214	2.00	
Commercial Rental, Leasing, & Licensing fo	or Use	213	2.50		Retail Sales		017	2.60		Restaurant and Bars		011	4.00	
Rental, Leasing, & Licensing for Use of TPP)	214	3.50		MRRA Amount D		315	2.60		Retail Sales		017	2.00	
Restaurant and Bars		011	3.50		Communications		005	2.60		MRRA Amount D		315	2.00	
Retail Sales		017	3.50		Public Utility (Additional Communications)) ^F	105	4.50		Communications		005	2.00	
MRRA Amount D		315	3.50		Transporting		006	2.60		Transporting		006	2.00	
Communications		005	3.50		Utilities		004	2.60		Utilities		004	2.00	
Transporting		006	3.50		Public Utility (Additional Utility) ^G		104	4.50						
					Public Utility Right of Way		133	1.50						
					Use Tax Purchases		029	2.60						
					Use Tax From Inventory		030	2.60						
					(F) If you report under Communications (Business Additional Public Utility tax rate that must be appli 105). (G) If you report under Utilities (Business code 004 Public Utility tax rate that must be applied and rep	ied and re 4), this cit	ported (Busir y has an Add	ness Code itional						

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

TRANSACTION PRIVILEGE AND OTHER TAX RATE TABLES

ATE TABLES Effective August 1, 2023

TABLE 2					MUNICIPALITIES			All tax rates are expressed as percentages (%) unless otherwise noted.					
CITY/TOWN NAME REGIC		USINESS CODE	TAX RATE	COUNTY		GION / / CODE	BUSINESS CODE	TAX RATE	COUNTY	CITY/TOWN NAME REGION / CITY CODE	BUSINESS CODE	TAX RATE	COUNTY
WELLTON WI				YMA	<u>WICKENBURG</u>	ΝB			MAR/YAV	WILLCOX WC			COH
Advertising		018	3.50		Advertising		018	2.20		Advertising	018	3.00	
Amusements		012	3.50		Amusements		012	2.20		Amusements	012	3.00	
Contracting – Prime		015	3.50		Contracting – Prime		015	3.50		Contracting – Prime	015	3.00	
Contracting – Speculative Builders		016	3.50		Contracting – Speculative Builders		016	3.50		Contracting – Speculative Builders	016	3.00	
Contracting – Owner Builder		037	3.50		Contracting – Owner Builder		037	3.50		Contracting – Owner Builder	037	3.00	
Job Printing		010	3.50		Feed at Wholesale		116	2.20		Job Printing	010	3.00	
Manufactured Buildings		027	3.50		Job Printing		010	2.20		Manufactured Buildings	027	3.00	
Timbering and Other Extraction		020	3.50		Manufactured Buildings		027	2.20		Timbering and Other Extraction	020	3.00	
Severance – Metal Mining		019	0.10		Timbering and Other Extraction		020	2.20		Severance – Metal Mining	019	0.10	
Publication		009	3.50		Severance – Metal Mining		019	0.10		Publication	009	3.00	
Hotels		044	3.50		Publication		009	2.20		Hotels	044	3.00	
Hotel/Motel (Additional Tax) ^B		144	3.50		Hotels		044	2.20		Hotel/Motel (Additional Tax) ^B	144	4.00	
Residential Rental, Leasing, & Licensing for Use		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	Э	213	2.50		Residential Rental, Leasing, & Licensing for U	Use	045	1.70		Rental, Leasing, & Licensing for Use of TPP	214	3.00	
Rental, Leasing, & Licensing for Use of TPP		214	3.50		Commercial Rental, Leasing, & Licensing for	Use	213	1.70		Restaurant and Bars	011	3.00	
Restaurant and Bars		011	3.50		Rental Occupancy		040	1.70		Retail Sales	017	3.00	
Retail Sales		017	3.50		Rental, Leasing, & Licensing for Use of TPP		214	2.20		Retail Sales (Single Item Over \$1,250)	417	2.00	
Retail Sales Food for Home Consumption		062	3.50		Restaurant and Bars		011	2.20		Retail Sales Food for Home Consumption	062	3.00	
MRRA Amount D		315	3.50		Retail Sales		017	2.20		MRRA Amount D	315	3.00	
Communications		005	3.50		Retail Sales (Single Item Over \$5,000)		717	1.69		Communications	005	3.00	
Transporting		006	3.50		Retail Sales Food for Home Consumption		062	2.20		Transporting	006	3.00	
Utilities		004	3.50		MRRA Amount D		315	2.20		Utilities	004	3.00	
					Communications		005	3.00					
					Transporting		006	2.20					
					Utilities		004	2.20					

CITY/TOWN NAME	REGION / CITY CODE	BUSINESS CODE	TAX RATE	COUNTY	CITY/TOWN NAME	REGION /	BUSINESS	TAX RATE	COUNTY	CITY/TOWN NAME REGIO	USINESS CODE	TAX RATE	COUNTY
WILLIAMS	WL			COC	WINKELMAN	WM			GLA/PNL	<u>WINSLOW</u> 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		045	3.00		Residential Rental, Leasing, & Licensing f	or Use	045	3.50		Hotels	044	3.00	
Commercial Rental, Leasing, & Licensing		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 TP	PP	214	3.50		Rental, Leasing, & Licensing for Use of TF	PP	214	3.50		Commercial Rental, Leasing, & Licensing for U	213	3.00	
Restaurant and Bars		011	4.50		Restaurant and Bars		011	3.50		Rental Occupancy	040	3.00	
Retail Sales		017	3.50		Retail Sales		017	3.50		Rental, Leasing, & Licensing for Use of TPP	214	3.00	
MRRA Amount D		315	3.50		Retail Sales Food for Home Consumption		062	3.50		Restaurant and Bars	011	3.00	
Communications		005	3.50		MRRA Amount D		315	3.50		Restaurant and Bars (Additional Tax) A	111	2.00	
Transporting		006	3.50		Communications		005	3.50		Retail Sales	017	3.00	
Utilities		004	3.50		Transporting		006	3.50		Retail Sales Food for Home Consumption	062	3.00	
										MRRA Amount D	315	3.00	
										Communications	005	3.00	
										Transporting	006	3.00	
										Utilities	004	3.00	

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

Arizona State, County and City Tax Rate Look-Up Tool TRANSACTION PRIVILEGE AND OTHER TAX RATE TABLES

Effective August 1, 2023

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

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

Prepared by ADOR's City Services Team

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

	Arizona State, County	and City	TRANSACTION	N PRIVILE
	TABLE 3	CC	OUNTY 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 District	t, Pima		PAD
	Pima			PMA
	Pinal			PNL
	Santa Cruz			STC
	Sports & Tourism	Authority D	istrict – Maricopa	МСВ
	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-Yavapai	Maricopa	MAE
Fort Mohave	Mohave	MOF
Fort Yuma-Quechan	Yuma	YMG
Gila River	Maricopa	MAH
Gila River	Pinal	PNH
Havasupai	Coconino	COI
Hopi	Coconino	COJ
Hopi	Navajo	NAJ
Hualapai	Coconino	COK
Hualapai	Mohave	MOK
Kaibab-Paiute	Coconino	COL
Kaibab-Paiute	Mohave	MOL
Navajo	Apache	APM
Navajo	Coconino	COM
Navajo	Navajo	NAM
Pascua-Yaqui	Maricopa	MAN
Pascua-Yaqui	Pima	PMN
Salt River Pima-Maricop	oaMaricopa	MAO
San Carlos Apache	Gila	GLP
San Carlos Apache	Graham	GRP
	Pinal	
San Juan Southern Paiu	ıteCoconino	COQ
Tohono O'Odham	Maricopa	MAT
Tohono O'Odham	Pima	PMT
Tohono O'Odham	Pinal	PNT
Tonto Apache	Gila	GLU
White Mountain Apache	Apache	APD
White Mountain Apache	Gila	GLD
	Graham	
White Mountain Apache	Navajo	NAD
Yavapai Apache	Yavapai	YAW
Yavapai-Prescott	Yavapai	YAX

Prepared by ADOR's City Services Team

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

ARIZONA DEPARTMENT OF REVENUE

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

Website: www.azdor.gov

• Tax Rate Look-Up Tool

Medical and Adult Use Marijuana Rate Tables

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

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

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

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

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

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

madalion to the dancactor privilege rates chemi, read coo manyaana is cabject to a 15% excise taxi

Table 6	RETAIL TA	X RATES	FOR S/	ALES I	N MUNICIPALITIES
APACHE JUNCTION REGION / CITY CODE: AJ COUNTY CODE: MAR/PNL		BUSINESS CODE	TAX RATE		AVONDALE REGION / CITY CODE: AV COUNTY CODE: MAR
All tax rates are expressed as percentage (%) unless other	wise noted.				All tax rates are expressed as perc
Medical Marijuana Retail Sales		203	2.40		Medical Marijuana Retail Sales
Medical Marijuana Retail Sales-Single Item Portion Over \$2,000	0	653	1.40	_	Medical Marijuana Retail Sales-Sir
Adult Use Marijuana Retail Sales		420	2.40		Adult Use Marijuana Retail Sales
Adult Use Marijuana Retail Sales-Single Item Portion Over \$2,0	000	669	1.40	-	Adult Use Marijuana Retail Sales-S
Retail Sales (Accessories and Ancillary Products)		017	2.40	-	Retail Sales (Accessories and And
Retail Sales (Accessories/Ancillary Products)-Single Item Portion	on Over \$2,000	297	1.40	-	Retail Sales (Accessories/Ancillary
Use Tax Purchases		029	2.40	-	Use Tax Purchases
Use Tax Purchases-Single Item Portion Over \$2,000		299	1.40	-	Use Tax Purchases-Item Over
Use Tax From Inventory		030	2.40	-	Use Tax From Inventory
Medical Marijuana Restaurant		221	2.40	-	Medical Marijuana Restaurant
Medical Marijuana Restaurant (Additional Tax)		-	-	-	Medical Marijuana Restaurant (Ad
Adult Use Marijuana Restaurant		421	2.40	-	Adult Use Marijuana Restaurant
Adult Use Marijuana Restaurant (Additional Tax)				-	Adult Use Marijuana Restaurant (A
				-	

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

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

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

Table 6 RETAIL TAX RATES FOR SALES IN MUNICIPALITIES **BUCKEYE** BUSINESS TAX REGION / CITY CODE: BE CODE RATE **COUNTY CODE: MAR** All tax rates are expressed as percentage (%) unless otherwise noted. 203 3.00 Medical Marijuana Retail Sales Medical Marijuana Retail Sales-Single Item Over \$5,000 664 1.10 Adult Use Marijuana Retail Sales 420 3.00 Adult Use Marijuana Retail Sales-Single Item Over \$5,000 680 Retail Sales (Accessories and Ancillary Products) 017 3.00 Retail Sales (Accessories/Ancillary Products)-Single Item Over \$5,000 717 1.10 Use Tax Purchases 029 3.00 Use Tax Purchases-Single Item Over \$5,000 729 1.10 Use Tax From Inventory 030 3.00 Medical Marijuana Restaurant 221 3.00 Medical Marijuana Restaurant (Additional Tax) Adult Use Marijuana Restaurant 421 3.00 Adult Use Marijuana Restaurant (Additional Tax)

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

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

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

	Table 6	RETAIL T	AX RATES	FOR S	ALES	IN MUNICIPALITIES
REGI	A GRANDE ON / CITY CODE: CG NTY CODE: PNL		BUSINESS	TAX RATE		CAVE CREEK REGION / CITY CODE: CK COUNTY CODE: MAR
All tax	rates are expressed as percentage (%) unless other	rwise noted.				All tax rates are expressed as percentage
Me	dical Marijuana Retail Sales		203	2.00	_,	Medical Marijuana Retail Sales
Me	dical Marijuana Retail Sales-Single Item Portion Over \$5,	,000	656	1.50	_	Medical Marijuana Retail Sales-Iter
Ad	ult Use Marijuana Retail Sales		420	2.00	_	Adult Use Marijuana Retail Sales
Ad	ult Use Marijuana Retail Sales-Single Item Portion Over \$	55,000	672	1.50	-	Adult Use Marijuana Retail Sales-l
Re	tail Sales (Accessories and Ancillary Products)		017	2.00	-	Retail Sales (Accessories and Anc
Re	tail Sales (Accessories/Ancillary Products)-Single Item Po	ortion Over \$5,000	357	1.50	-	Retail Sales (Accessories/Ancillary
Us	e Tax Purchases		-		-	Use Tax Purchases
Us	e Tax Purchases-Item Over		-		-	Use Tax Purchases-Item Over
Us	e Tax From Inventory		-		-	Use Tax From Inventory
Me	dical Marijuana Restaurant		221	1.80	-	Medical Marijuana Restaurant
Me	dical Marijuana Restaurant (Additional Tax)		-		-	Medical Marijuana Restaurant (Add
Ad	ult Use Marijuana Restaurant		421	1.80	-	Adult Use Marijuana Restaurant
Ad	ult Use Marijuana Restaurant (Additional Tax)		-		=	Adult Use Marijuana Restaurant (A

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

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

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

Table 6		RETAIL ⁻	TAX RATES	S FOR S	ALES	IN MUNICIPALITIES
CLARKDALE REGION / CITY CODE: CD COUNTY CODE: YAV			BUSINESS CODE	TAX RATE		CLIFTON REGION / CITY CODE: CF COUNTY CODE: GRN
All tax rates are expressed as pero	centage (%) unless othe	rwise noted.				All tax rates are expressed as perce
Medical Marijuana Retail Sales			203	3.50	·	Medical Marijuana Retail Sales
Medical Marijuana Retail Sales-Ite	em Over					Medical Marijuana Retail Sales-Sing
Adult Use Marijuana Retail Sales			420	3.50		Adult Use Marijuana Retail Sales
Adult Use Marijuana Retail Sales-	Item Over		-	-	•	Adult Use Marijuana Retail SalesS
Retail Sales (Accessories and And	cillary Products)		017	3.50	•	Retail Sales (Accessories and Ancill
Retail Sales (Accessories/Ancillar	y Products)-Item Over		-	-		Retail Sales (Accessories/Ancillary I
Use Tax Purchases						Use Tax Purchases
Use Tax Purchases-Item Over					•	Use Tax Purchases-Item Over
Use Tax From Inventory					•	Use Tax From Inventory
Medical Marijuana Restaurant			221	3.50	•	Medical Marijuana Restaurant
Medical Marijuana Restaurant (Ad	Iditional Tax)				•	Medical Marijuana Restaurant (Addi
Adult Use Marijuana Restaurant			421	3.50		Adult Use Marijuana Restaurant
Adult Use Marijuana Restaurant (A	Additional Tax)					Adult Use Marijuana Restaurant (Ad

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

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

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

Arizona State, County and City TRANSACTION PRIVILEGE TAX RATE TABLES

MEDICAL & ADULT USE MARIJUANA

	Table 6 RETAIL TAX RATES FOR SALES					IN MUNICIPALITIES
	COTTONWOOD REGION / CITY CODE: CW COUNTY CODE: YAV		SINESS	TAX RATE		DEWEY-HUMBOLDT REGION / CITY CODE: DH COUNTY CODE: YAV
	All tax rates are expressed as percentage (%) unless other	wise noted.				All tax rates are expressed as perce
	Medical Marijuana Retail Sales		203	3.50		Medical Marijuana Retail Sales
	Medical Marijuana Retail Sales-Item Over					Medical Marijuana Retail Sales-Item
	Adult Use Marijuana Retail Sales		420	3.50		Adult Use Marijuana Retail Sales
	Adult Use Marijuana Retail Sales-Item Over		-			Adult Use Marijuana Retail Sales-Ite
	Retail Sales (Accessories and Ancillary Products)		017	3.50		Retail Sales (Accessories and Ancil
	Retail Sales (Accessories/Ancillary Products)-Item Over		-	-		Retail Sales (Accessories/Ancillary
•	Use Tax Purchases			-		Use Tax Purchases
•	Use Tax Purchases-Item Over			-		Use Tax Purchases-Item Over
•	Use Tax From Inventory			-		Use Tax From Inventory
•	Medical Marijuana Restaurant		221	3.50		Medical Marijuana Restaurant
	Medical Marijuana Restaurant (Additional Tax)			-		Medical Marijuana Restaurant (Addi
	Adult Use Marijuana Restaurant		421	3.50		Adult Use Marijuana Restaurant
-	Adult Use Marijuana Restaurant (Additional Tax)					Adult Use Marijuana Restaurant (Ad

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

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

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

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

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

ELOY REGION / CITY CODE: EL COUNTY CODE: PNL	BUSINESS	TAX RATE
All tax rates are expressed as percentage (%) unless otherwise noted.		
Medical Marijuana Retail Sales	203	3.00
Medical Marijuana Retail Sales-Single Item Portion Over \$6,000	655	1.50
Adult Use Marijuana Retail Sales	420	3.00
Adult Use Marijuana Retail Sales- Single Item Portion Over \$6,000	671	1.50
Retail Sales (Accessories and Ancillary Products)	017	3.00
Retail Sales (Accessories/Ancillary Products)-Single Item Portion Over \$6,000	337	1.50
Use Tax Purchases	029	3.00
Use Tax Purchases-Single Item Portion Over \$6,000	339	1.50
Use Tax From Inventory	030	3.00
Medical Marijuana Restaurant	<mark>221</mark>	<mark>5.00</mark>
Medical Marijuana Restaurant (Additional Tax)	-	
Adult Use Marijuana Restaurant	421	5.00
Adult Use Marijuana Restaurant (Additional Tax)	-	

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

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

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

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

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

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

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

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

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

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

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

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

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

Table 6	RETAIL T	AX RATES	S FOR	SALES	IN MUNICIPALITIES	3
JEROME REGION / CITY CODE: JO COUNTY CODE: YAV		BUSINESS CODE	TAX RATE		KEARNY REGION / CITY CODE: KN COUNTY CODE: PNL	
All tax rates are expressed as percentage (%) unless other	erwise noted.				All tax rates are expressed as per	cent
Medical Marijuana Retail Sales		203	3.50	_,	Medical Marijuana Retail Sales	
Medical Marijuana Retail Sales-Item Over					Medical Marijuana Retail Sales-Ite	em (
Adult Use Marijuana Retail Sales		420	3.50	-	Adult Use Marijuana Retail Sales	
Adult Use Marijuana Retail Sales-Item Over		-		-	Adult Use Marijuana Retail Sales-	Iten
Retail Sales (Accessories and Ancillary Products)		017	3.50	-	Retail Sales (Accessories and An	cilla
Retail Sales (Accessories/Ancillary Products)-Item Over				-	Retail Sales (Accessories/Ancillar	y Pr
Use Tax Purchases				-	Use Tax Purchases	
Use Tax Purchases-Item Over				-	Use Tax Purchases-Item Over	
Use Tax From Inventory		-		-	Use Tax From Inventory	
Medical Marijuana Restaurant		221	4.50	-	Medical Marijuana Restaurant	
Medical Marijuana Restaurant (Additional Tax)				-	Medical Marijuana Restaurant (Ad	lditio
Adult Use Marijuana Restaurant		421	4.50	-	Adult Use Marijuana Restaurant	
Adult Use Marijuana Restaurant (Additional Tax)				-	Adult Use Marijuana Restaurant (Add
				-		

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

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

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

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

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

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

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

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

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

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

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

	Table 6 RE	TAIL	TAX RATE	S FOR	SALES	IN MUNICIPALITIES
	PAGE REGION / CITY CODE: PG COUNTY CODE: COC		BUSINESS CODE	TAX RATE		PARADISE VALLEY REGION / CITY CODE: PV COUNTY CODE: MAR
	All tax rates are expressed as percentage (%) unless otherwise	noted.				All tax rates are expressed as perce
	Medical Marijuana Retail Sales		203	3.00	_	Medical Marijuana Retail Sales
	Medical Marijuana Retail Sales-Single Item Portion Over \$3,000		659	2.00	_	Medical Marijuana Retail Sales-Item
	Adult Use Marijuana Retail Sales		420	3.00	_	Adult Use Marijuana Retail Sales
-	Adult Use Marijuana Retail Sales-Single Item Portion Over \$3,000		675	2.00		Adult Use Marijuana Retail Sales-Ite
	Retail Sales (Accessories and Ancillary Products)		017	3.00	_	Retail Sales (Accessories and Ancil
	Retail Sales (Accessories/Ancillary Products)-Single Item Portion	Over \$3,0	00 387	2.00	_	Retail Sales (Accessories/Ancillary
	Use Tax Purchases		029	3.00	_	Use Tax Purchases
	Use Tax Purchases-Single Item Portion Over \$3,000		389	2.00	_	Use Tax Purchases-Item Over
	Use Tax From Inventory		030	3.00	_	Use Tax From Inventory
	Medical Marijuana Restaurant		221	4.00	_	Medical Marijuana Restaurant
	Medical Marijuana Restaurant (Additional Tax)		-	-	_	Medical Marijuana Restaurant (Addi
	Adult Use Marijuana Restaurant		421	4.00	_	Adult Use Marijuana Restaurant
	Adult Use Marijuana Restaurant (Additional Tax)			-	_	Adult Use Marijuana Restaurant (Ad

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

	Table 6	RETAIL	TAX RATE	S FOR	SALES	IN MUNICIPALITIES
•	SAN LUIS REGION / CITY CODE: SU COUNTY CODE: YMA		BUSINESS CODE	TAX RATE		SCOTTSDALE REGION / CITY CODE: SC COUNTY CODE: MAR
	All tax rates are expressed as percentage (%) unless otherw	vise noted.				All tax rates are expressed as percen
	Medical Marijuana Retail Sales		203	4.00	- .	Medical Marijuana Retail Sales
	Medical Marijuana Retail Sales-Single Item Portion Over \$2,50	00	663	1.50		Medical Marijuana Retail Sales-Item
	Adult Use Marijuana Retail Sales		420	4.00		Adult Use Marijuana Retail Sales
•	Adult Use Marijuana Retail Sales-Single Item Portion Over \$2	,500	679	1.50		Adult Use Marijuana Retail Sales-Iter
	Retail Sales (Accessories and Ancillary Products)		017	4.00	-	Retail Sales (Accessories and Ancilla
٠	Retail Sales (Accessories/Ancillary Products)-Single Item Port	tion Over \$2,500) 467	1.50	-	Retail Sales (Accessories/Ancillary Pr
٠	Use Tax Purchases		029	4.00	-	Use Tax Purchases
٠	Use Tax Purchases-Single Item Portion Over \$2,500		469	1.50	-	Use Tax Purchases-Item Over
	Use Tax From Inventory		030	4.00	-	Use Tax From Inventory
	Medical Marijuana Restaurant		221	4.00	-	Medical Marijuana Restaurant
	Medical Marijuana Restaurant (Additional Tax)		_		-	Medical Marijuana Restaurant (Additi
٠	Adult Use Marijuana Restaurant		421	4.00	-	Adult Use Marijuana Restaurant
	Adult Use Marijuana Restaurant (Additional Tax)				-	Adult Use Marijuana Restaurant (Add
					-	

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

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

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

Table 6 RETAIL TAX RATES FOR SALES IN MUNICIPALITIES **SIERRA VISTA** BUSINESS TAX REGION / CITY CODE: SR RATE CODE COUNTY CODE: COH All tax rates are expressed as percentage (%) unless otherwise noted. 1.95 Medical Marijuana Retail Sales Medical Marijuana Retail Sales-Item Over Adult Use Marijuana Retail Sales 420 1.95 Adult Use Marijuana Retail Sales-Item Over Retail Sales (Accessories and Ancillary Products) 017 1.95 Retail Sales (Accessories/Ancillary Products)-Item Over Use Tax Purchases 029 1.95 Use Tax Purchases-Item Over Use Tax From Inventory 030 1.95 Medical Marijuana Restaurant 221 2.60 Medical Marijuana Restaurant (Additional Tax) Adult Use Marijuana Restaurant 421 2.60 Adult Use Marijuana Restaurant (Additional Tax)

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

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

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

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

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

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

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

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

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

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

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

	Table 6	RETAIL	TAX RATE	S FOR	SALES	IN MUNICIPALITIES
REC	LLESON SION / CITY CODE: TN JNTY CODE: MAR		BUSINESS	TAX RATE		TOMBSTONE REGION / CITY CODE: TS COUNTY CODE: COH
All ta	ax rates are expressed as percentage (%) unless other	rwise noted.				All tax rates are expressed as percen
N	ledical Marijuana Retail Sales		203	2.50	- .	Medical Marijuana Retail Sales
N	ledical Marijuana Retail Sales-Single Item Portion Over \$5	,000	656	2.00		Medical Marijuana Retail Sales-Item
A	dult Use Marijuana Retail Sales		420	2.50		Adult Use Marijuana Retail Sales
А	dult Use Marijuana Retail Sales-Single Item Portion Over \$	\$5,000	672	2.00		Adult Use Marijuana Retail Sales-Iter
R	etail Sales (Accessories and Ancillary Products)		017	2.50	-	Retail Sales (Accessories and Ancilla
R	etail Sales (Accessories/Ancillary Products)-Single Item Po	ortion Over \$5,00	0 357	2.00	-	Retail Sales (Accessories/Ancillary P
U	se Tax Purchases		029	2.50	-	Use Tax Purchases
U	se Tax Purchases-Single Item Portion Over \$5,000		359	2.00	-	Use Tax Purchases-Item Over
U	se Tax From Inventory		030	2.50	-	Use Tax From Inventory
N	ledical Marijuana Restaurant		221	2.50	-	Medical Marijuana Restaurant
N	ledical Marijuana Restaurant (Additional Tax)		-		-	Medical Marijuana Restaurant (Additi
A	dult Use Marijuana Restaurant		421	2.50	-	Adult Use Marijuana Restaurant
A	dult Use Marijuana Restaurant (Additional Tax)		-		-	Adult Use Marijuana Restaurant (Add

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

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

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

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

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

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

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

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

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

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

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