Transaction Privilege and Other Tax Rate Tables

NO RATE CHANGES EFFECTIVE NOVEMBER 1, 2023

No Changes

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

No Changes

(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 S	tate, County and City				IF	KANSA	ACTION	PRIVIL	EGE P	וט טוו	HEK I	AX RATI	= IABL	EO		Effective No	vember 1, 202
	TABLE 1						TAX R	ATES FO	OR SALE	S IN THE	ESE COU	INTIES					
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%
800	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.
- l) 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.

TRANSACTION PRIVILEGE AND OTHER TAX RATE TABLES

Effective November 1, 2023

TABLE 2				MUNICIPALITIES			All ta	x rates are expressed as percentages (%) un	less other	wise no	ted.
CITY/TOWN NAME REGION / CITY CODE	BUSINESS	TAX RATE	COUNTY	CITY/TOWN NAME REGION CITY COD		S TAX		CITY/TOWN NAME REGION		TAX RATE	COUNTY
APACHE JUNCTION AJ			MAR/PNL	<u>AVONDALE</u> AV			MAR	BENSON BS			COH
Advertising	018	2.40		Advertising	018	2.5		Advertising	018	3.50	
Amusements	012	2.40		Amusements	012	2.5		Amusements	012	3.50	
Contracting – Prime	015	2.40		Contracting – Prime	015	2.5		Contracting – Prime	015	4.00	
Contracting – Speculative Builders	016	2.40		Contracting – Speculative Builders	016	2.5		Contracting – Speculative Builders	016	4.00	
Contracting – Owner Builder	037	2.40		Contracting – Owner Builder	037	2.5		Contracting – Owner Builder	037	4.00	
Feed at Wholesale Job Printing	116	2.40		Job Printing	010	2.5 2.5		Job Printing Jet Fuel Sales (cents per gallon)	010	3.50	
Manufactured Buildings	010 027	2.40 2.40		Manufactured Buildings Timbering and Other Extraction	027 020	2.5		Manufactured Buildings	049 027	\$.035 3.50	
Timbering and Other Extraction	020	2.40		Severance – Metal Mining	019	0.1		Timbering and Other Extraction	020	3.50	
Severance – Metal Mining	019	0.10		Publication	009	2.5		Severance – Metal Mining	019	0.10	
Publication	009	2.40		Hotels	044	2.5		Publication	009	3.50	
Hotels	044	2.40		Hotel/Motel (Additional Tax) ^B	144	2.0		Hotels	044	3.50	
Hotel/Motel (Additional Tax) ^B	144	2.40		Residential Rental, Leasing and Licensing for Us		2.5		Hotel/Motel (Additional Tax) ^B	144	2.00	
Residential Rental, Leasing and Licensing for Use	045	2.20		Commercial Rental, Leasing, & Licensing for Use		2.5		Residential Rental, Leasing, & Licensing for Us		2.50	
Commercial Rental, Leasing, & Licensing for Use	213	2.20		Rental, Leasing, & Licensing for Use of TPP	214	2.5		Commercial Rental, Leasing, & Licensing for U		2.50	
Rental Occupancy	040	2.20		Restaurant and Bars	011	2.5		Rental, Leasing, & Licensing for Use of TPP	214	2.50	
Rental, Leasing, & Licensing for Use of TPP	214	2.40		Retail Sales	017	2.5		Restaurant and Bars	011	3.50	
Restaurant and Bars	011	2.40		Retail Sales (Single Item Over \$5,000)	717	1.5		Retail Sales	017	3.50	
Retail Sales	017	2.40		Retail Sales Food for Home Consumption	062	2.5	0	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	2.5		Retail Sales Food for Home Consumption	062	3.50	
Retail Sales Food for Home Consumption	062	2.40		Communications	005	2.5		MRRA Amount D	315	3.50	
MRRA Amount D	315	2.40		Transporting	006	2.5		Communications	005	3.50	
Communications	005	3.40		Utilities	004	2.5		Transporting	006	3.50	
Transporting	006	2.40		Use Tax Purchases	029	1.5		Utilities	004	3.50	
Utilities	004	3.40		Use Tax From Inventory	030	1.5	0	Jet Fuel Use Tax (cents per gallon)	051	\$.035	
Use Tax Purchases	029	2.40						Use Tax Purchases	029	3.50	
Use Tax (Single Item Portion Over \$2,000)	299	1.40						Use Tax Purchases (Single Item Over \$5,000)	729	1.00	
Use Tax From Inventory	030	2.40						Use Tax From Inventory	030	3.50	
CITY/TOWN NAME REGION/		TAX RATE	COUNTY	CITY/TOWN NAME REGIO			AX COUNT	TY CITY/TOWN NAME REGION		TAX RATE	COUNTY
BISBEE BB	L GODE	IVAIL	СОН	BUCKEYE BE		. IVA	MAR		JE CODE	NAIL	МОН
Advertising	018	3.50		Advertising	018	3.0		Advertising	018	2.00	mon
Amusements	012	3.50		Amusements	012			Amusements	012	2.00	
Contracting – Prime	015	3.50		Contracting – Prime	015	3.		Contracting – Prime	015	2.00	
Contracting – Speculative Builders	016	3.50		Contracting – Speculative Builders	016	3.	00	Contracting – Speculative Builders	016	2.00	
Contracting – Owner Builder	037	3.50		Contracting – Owner Builder	037	3.	00	Contracting – Owner Builder	037	2.00	
Feed at Wholesale	116	3.50		Feed at Wholesale	116	3.	00	Job Printing	010	2.00	
Job Printing	010	3.50		Job Printing	010	3.	00	Jet Fuel Sales (cents per gallon)	049	\$.03	
Manufactured Buildings	027	3.50		Manufactured Buildings	027		00	Manufactured Buildings	027	2.00	
Timbering and Other Extraction	020	3.50		Timbering and Other Extraction	020	3.		Timbering and Other Extraction	020	2.00	
Severance – Metal Mining	019	0.10		Severance – Metal Mining	019	0.		Severance – Metal Mining	019	0.10	
Publication	009	3.50		Publication	009		00	Publication	009	2.00	
Hotels	044	3.50		Hotels	044	3.		Hotels	044	2.00	
Hotel/Motel (Additional Tax) ^B	144	5.00		Hotel/Motel (Additional Tax) ^B	144	3.		Hotel/Motel (Additional Tax) ^B	144	3.00	
Residential Rental, Leasing, & Licensing for Use	045	3.50		Residential Rental, Leasing, & Licensing for Use	045	2.		Commercial Rental, Leasing, & Licensing for U		2.00	
Commercial Rental, Leasing, & Licensing for Use	213	3.50		Commercial Rental, Leasing, & Licensing for Use		2.		Rental, Leasing, & Licensing for Use of TPP	214	2.00	
Rental, Leasing, & Licensing for Use of TPP Restaurant and Bars	214	3.50		Rental Occupancy	040	2.0		Restaurant and Bars	011	2.00	
	011	3.50		Rental, Leasing, & Licensing for Use of TPP	214		00	Retail Sales	017	2.00	
Retail Sales Retail Sales Food for Home Consumption	017	3.50		Restaurant and Bars	011		00	MRRA Amount D	315	2.00	
Retail Sales Food for Home Consumption MRRA Amount D	062 315	3.50		Retail Sales Retail Sales (Single Item Over \$5,000)	017		00	Communications	005	2.00	
Communications	315 005	3.50 3.50		Retail Sales (Single item Over \$5,000) Retail Sales Food for Home Consumption	717 062		10 00	Transporting Utilities	006 004	2.00	
Transporting	005	3.50		MRRA Amount D	315	3.		Jet Fuel Use Tax (cents per gallon)	051	\$.03	
Utilities	004	3.50		Communications	005	4.		Use Tax Purchases	029	2.00	
	JU -1	5.50		Transporting	005		00	Use Tax From Inventory	030	2.00	
				Utilities	004	3.		300 Tax From Involtory	000	2.00	
				Use Tax Purchases	029		00				
				Use Tax Purchases (Single Item Over \$5,000)	729	1.	10				
				Use Tax From Inventory	030	3.0	00				
(A) "Additional Tax" means in addition to Restaura	ant Tax		ſ	(C) "Additional Tax" means in addition to Commerci	al Lease			Review each City/Town for tax on Food for Home C	onsumption		
(B) If you report under Hotel (Business code 044),		s an Addi	itional	(D) Report amount due on materials purchased exen		and inco	orporated	(E) When reporting for Short Term Motor Vehicle yo		rt Busines	ss
Hotel tax rate that must be applied and reported (B				into a Maintenance, Repair, Replacement or Alteratio				Code 214 and 114 for this City.			
	_			Page 3					_		

TRANSACTION PRIVILEGE AND OTHER TAX RATE TABLES

ATE TABLES Effective November 1, 2023

TABLE 2			MUNICIPALITIES A							All tax rates are expressed as percentages (%) unless otherwise noted.								
	EGION / TY CODE	BUSINESS CODE	TAX RATE	COUNTY		REGION / CITY CODE	BUSINESS CODE	TAX RATE	COUNTY			USINESS	TAX RATE	COUNTY				
CAMP VERDE	CE			YAV	CAREFREE	CA			MAR	CASA GRANDE C	G			PNL				
Advertising		018	3.65		Advertising		018	3.00		Advertising		018	1.80					
Amusements		012	3.65		Amusements		012	3.00		Amusements		012	1.80					
Contracting – Prime		015	3.65		Contracting – Prime		015	4.00		Contracting – Prime		015	4.00					
Contracting – Speculative 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		019	0.10		Severance - Metal Mining		019	0.10		Severance – Metal Mining		019	0.10					
Publication		009	3.65		Publication		009	3.00		Publication		009	1.80					
Hotels		044	3.65		Hotels		044	3.00		Hotels		044	1.80					
Hotel/Motel (Additional Tax) ^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 U	Jse	045	2.00		Residential Rental, Leasing, & Licensing for	Use	045	3.00		Residential Rental, Leasing, & Licensing for I	Jse	045	1.80					
Commercial Rental, Leasing, & Licensing for	Use	213	2.00		Commercial Rental, Leasing, & Licensing fo	r Use	213	3.00		Commercial Rental, Leasing, & Licensing for	Use	213	1.80					
Rental, Leasing, & Licensing for Use of TPP		214	3.65		Rental, Leasing, & Licensing for Use of TPP)	214	3.00		Rental, Leasing, & Licensing for Use of TPP		214	1.80					
Restaurant and Bars		011	3.65		Restaurant and Bars		011	3.00		Restaurant and Bars		011	1.80					
Retail Sales		017	3.65		Retail Sales		017	3.00		Retail Sales		017	2.00					
Retail Sales (Single Item Portion Over \$5,000	0)	357	1.00		Retail Sales Food for Home Consumption		062	2.00		Retail Sales (Single Item Portion Over \$5,000	0)	357	1.50					
MRRA Amount D	•	315	3.65		MRRA Amount D		315	3.00		Retail Sales Food for Home Consumption	•	062	2.00					
Communications		005	3.65		Communications		005	3.00		MRRA Amount D		315	2.00					
Transporting		006	3.65		Transporting		006	3.00		Communications		005	2.00					
Utilities		004	3.65		Utilities		004	3.00		Transporting		006	1.80					
Use Tax Purchases		029	3.65		Use Tax Purchases		029	3.00		Utilities		004	2.00					
Use Tax From Inventory		030	3.65		Use Tax From Inventory		030	3.00										

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

(A) "Additional Tax" means in addition to Restaurant Tax. (C) ") "Additional Tax" means in addition to Commercial Lease.	Review each City/Town for tax on Food for Home Consumption.
(B) If you report under Hotel (Business code 044), this city has an Additional (D) F	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).	o 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 November 1, 2023

TABLE 2					MUNICIPALITIES				All tax rat	es are expressed as percentages (%)	unless (otherwise	noted.	
CITY/TOWN NAME	REGION / CITY CODE	BUSINESS	TAX RATE	COUNTY		REGION /	BUSINESS CODE	TAX RATE	COUNTY		REGION /	BUSINESS	TAX RATE	COUNTY
CLARKDALE	CD			YAV	CLIFTON	CF			GRN	COLORADO CITY	CC			MOH
Advertising		018	3.50		Advertising		018	3.00		Advertising		018	3.00	
Amusements		012	3.50		Amusements		012	3.00		Amusements		012	7.00	
Contracting – Prime		015	4.50		Contracting – Prime		015	3.00		Contracting – Prime		015	2.00	
Contracting – Speculative Builders		016	4.50		Contracting – Speculative Builders		016	3.00		Contracting – Speculative Builders		016	2.00	
Contracting – Owner Builder		037	4.50		Contracting – Owner Builder		037	3.00		Contracting – Owner Builder		037	2.00	
Job Printing		010	3.50		Job Printing		010	3.00		Job Printing		010	2.00	
Manufactured Buildings		027	3.50		Manufactured Buildings		027	3.00		Manufactured Buildings		027	2.00	
Timbering and Other Extraction		020	3.50		Timbering and Other Extraction		020	3.00		Timbering and Other Extraction		020	2.00	
Severance – Metal Mining		019	0.10		Severance – Metal Mining		019	0.10		Severance – Metal Mining		019	0.10	
Publication		009	3.50		Publication		009	3.00		Publication		009	2.00	
Hotels		044	3.50		Hotels		044	3.00		Hotels		044	7.00	
Hotel/Motel (Additional Tax) ^B		144	2.00		Residential Rental, Leasing, & Licensing for		045	3.00		Hotel/Motel (Additional Tax) ^B		144	7.00	
Residential Rental, Leasing, & Licensing	for Use	045	3.00		Commercial Rental, Leasing, & Licensing for	r Use	213	3.00		Residential Rental, Leasing, & Licensing for		045	2.00	
Commercial Rental, Leasing, & Licensing		213	3.00		Rental, Leasing, & Licensing for Use of TPF)	214	3.00		Commercial Rental, Leasing, & Licensing for	r Use	213	2.00	
Rental, Leasing, & Licensing for Use of T	ГРР	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 \$9,99	99)	377	2.00		Restaurant and Bars		011	3.50	
Retail Sales Food for Home Consumption	n	062	3.00		Retail Sales Food for Home Consumption		062	3.00		Retail Sales		017	3.00	
MRRA Amount D		315	3.50		MRRA Amount D		315	3.00		Retail Sales Food for Home Consumption		062	3.00	
Communications		005	3.50		Communications		005	3.00		MRRA Amount D		315	3.00	
Transporting		006	3.50		Transporting		006	3.00		Communications		005	7.00	
Utilities		004	3.50		Utilities		004	3.00		Transporting		006	2.00	
										Utilities		004	2.00	
										Use Tax Purchases		029	3.00	
										Use Tax From Inventory		030	3.00	

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	g for Use	045	3.00	
Commercial Rental, Leasing, & Licensin	ng for Use	213	3.00	
Rental Occupancy	_	040	3.00	
Rental, Leasing, & Licensing for Use of	TPP	214	3.00	
Restaurant and Bars		011	3.00	
Retail Sales		017	3.00	
Retail Sales (Single Item Over \$10,000)	917	1.50	
Retail Sales Food for Home Consumpti	on	062	3.00	
MRRA Amount D		315	3.00	
Communications		005	3.00	
Transporting		006	3.00	
Utilities		004	3.00	
Use Tax Purchases		029	3.00	
Use Tax Purchases (Single Item Over \$	(000,000	929	1.50	
Use Tax From Inventory	,	030	3.00	

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

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

TRANSACTION PRIVILEGE AND OTHER TAX RATE TABLES

Effective November 1, 2023

TABLE 2					MUNICIPALITIES			All tax	rates are expressed as percentages (%) unles	s otherw	ise note	d.
	ON/CITY CODE	BUSINESS	TAX RATE	COUNTY	CITY/TOWN NAME REGIO		TAX RATE	COUNTY	CITY/TOWN NAME REGIO			
	DL			СОН	<u>DUNCAN</u> DC			GRN	<u>EAGAR</u> EG			APA
Advertising		018	3.80		Advertising	018	2.00		Amusements	012		
Amusements		012	3.80		Amusements	012	2.00		Contracting – Prime	015		
Contracting – Prime		015	3.80		Contracting – Prime	015	2.00		Contracting – Speculative Builders	016		
Contracting – Speculative Builders		016	3.80		Contracting – Speculative Builders	016	2.00		Contracting – Owner Builder	037		
Contracting – Owner Builder		037	3.80		Contracting – Owner Builder	037	2.00		Job Printing	010		
Feed at Wholesale		116	3.80		Job Printing	010	2.00		Manufactured Buildings	027		
Job Printing		010	3.80		Manufactured Buildings	027	2.00		Timbering and Other Extraction	020		
Manufactured Buildings		027	3.80		Timbering and Other Extraction	020	2.00		Severance – Metal Mining	019		
Timbering and Other Extraction		020	3.80		Severance – Metal Mining	019	0.10		Publication	009		
Severance – Metal Mining		019	0.10		Publication	009	2.00		Hotels	044		
Publication		009	3.80		Hotels	044	2.00		Hotel/Motel (Additional Tax) ^B	144		
Hotels		044	3.80		Hotel/Motel (Additional Tax) ^B	144	3.00		Residential Rental, Leasing, & Licensing for Use	045		
Hotel/Motel (Additional Tax) ^B		144	4.00		Residential Rental, Leasing, & Licensing for Us		2.00		Commercial Rental, Leasing, & Licensing for Use			
Residential Rental, Leasing and Licensing for I		045	2.80		Commercial Rental, Leasing, & Licensing for Us		2.00		Rental Occupancy	040		
Commercial Rental, Leasing, & Licensing for L	Jse	213	2.80		Rental, Leasing, & Licensing for Use of TPP	214	2.00		Rental, Leasing, & Licensing for Use of TPP	214		
Rental Occupancy		040	2.80		Restaurant and Bars	011	2.00		Restaurant and Bars	011		
Rental, Leasing, & Licensing for Use of TPP		214	3.80		Retail Sales	017	2.00		Retail Sales	017		
Restaurant and Bars		011	3.80		Retail Sales Food for Home Consumption	062	2.00		Retail Sales (Single Item Over \$1,000)	157		
Retail Sales		017	3.80		MRRA Amount D	315	2.00		Retail Sales Food for Home Consumption	062		
Retail Sales (Single Item Portion Over \$10,000	0)	367	2.80		Communications	005	2.00		MRRA Amount D	315		
Retail Sales Food for Home Consumption		062	3.80		Transporting	006	2.00		Communications	005		
MRRA Amount D		315	3.80		Utilities	004	2.00		Transporting	006		
Communications		005	3.80						Utilities	004		
Transporting		006	3.80						Use Tax Purchases	029		
Utilities		004	3.80						Use Tax Purchases (Single Item Over \$1,000)	159		
Use Tax Purchases		029	3.80						Use Tax From Inventory	030	3.0	U
Lice Tay Durchages (Single Item Portion Over	\$10.000		2 00						,			
Use Tax Purchases (Single Item Portion Over Use Tax From Inventory	\$10,000)	369	2.80						•			
Use Tax From Inventory	,	369 030	3.80						·			
Use Tax From Inventory CITY/TOWN NAME RE CITY	EGION / B	369		COUNTY	CITY/TOWN NAME REGIO		TAX RATE	COUNTY	CITY/TOWN NAME REGION / CITY CODE	BUSINESS CODE	TAX RATE	COUNTY
Use Tax From Inventory CITY/TOWN NAME EL MIRAGE	EGION/ B	369 030 BUSINESS CODE	3.80 TAX RATE	COUNTY	ELOY EL	E CODE	RATE	COUNTY	CITY/TOWN NAME REGION / CITY CODE FLAGSTAFF FS	BUSINESS CODE	RATE	COUNTY
Use Tax From Inventory CITY/TOWN NAME EL MIRAGE Advertising	EGION / B	369 030 BUSINESS CODE	3.80 TAX RATE 3.00		ELOY EL Advertising	E CODE 018	3.00		CITY/TOWN NAME REGION / CITY CODE FLAGSTAFF FS Advertising	BUSINESS CODE	2.281	
Use Tax From Inventory CITY/TOWN NAME EL MIRAGE Advertising Amusements	EGION / B	369 030 BUSINESS CODE 018 012	3.80 TAX RATE 3.00 3.00		ELOY EL Advertising Amusements	018 012	3.00 3.00		CITY/TOWN NAME REGION / CITY CODE FLAGSTAFF FS Advertising Amusements	BUSINESS CODE 018 012	2.281 2.281	
Use Tax From Inventory CITY/TOWN NAME EL MIRAGE Advertising Amusements Contracting – Prime	EGION / B	369 030 BUSINESS CODE 018 012 015	3.80 TAX RATE 3.00 3.00 3.00		ELOY Advertising Amusements Contracting – Prime	018 012 015	3.00 3.00 4.50		CITY/TOWN NAME REGION / CITY CODE FLAGSTAFF FS Advertising Amusements Contracting – Prime	BUSINESS CODE 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	EGION / B	369 030 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		CITY/TOWN NAME REGION / CITY CODE FLAGSTAFF Advertising Amusements Contracting – Prime Contracting – Speculative Builders	BUSINESS CODE 018 012 015 016	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	EGION / B	369 030 BUSINESS CODE 018 012 015 016 037	3.80 TAX RATE 3.00 3.00 3.00 3.00 3.00		ELOY EL Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder	018 012 015 016 037	3.00 3.00 4.50 4.50 4.50		CITY/TOWN NAME REGION / CITY CODE FLAGSTAFF 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 2.281	
Use Tax From Inventory CITY/TOWN NAME EL MIRAGE Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing	EGION / B	369 030 SUSINESS CODE 018 012 015 016 037 010	3.80 TAX RATE 3.00 3.00 3.00 3.00 3.00 3.00 3.00		ELOY EL Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing	018 012 015 016 037 010	3.00 3.00 4.50 4.50 4.50 3.00		CITY/TOWN NAME 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 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	EGION / B	369 030 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		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		CITY/TOWN NAME 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	EGION / B	369 030 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		Advertising Amusements Contracting – Prime Contracting – Owner 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		CITY/TOWN NAME FLAGSTAFF 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	EGION / B	369 030 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 3.00 3.00 3.00 3.00		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		CITY/TOWN NAME REGION / CITY CODE FLAGSTAFF 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	
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	EGION / B	369 030 BUSINESS CODE 018 012 015 016 037 010 027 020 019 009	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	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		CITY/TOWN NAME 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	BUSINESS CODE 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	
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	EGION / B	369 030 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 Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels	018 012 015 016 037 010 027 020 019 009	3.00 3.00 4.50 4.50 4.50 3.00 3.00 3.00 0.10 3.00 4.00		CITY/TOWN NAME 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	BUSINESS CODE 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	
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	EGION/ B YCODE EM	369 030 RUSINESS CODE 018 012 015 016 037 010 027 020 019 009 044 144	3.80 TAX RATE 3.00 3.00 3.00 3.00 3.00 3.00 3.00 0.10 3.00 3.00 2.00		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 3.00 3.00 3.00 0.10 3.00 4.00 3.00		CITY/TOWN NAME 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	018 012 015 016 037 116 010 027 020 019 009	2.281 2.281 2.281 2.281 2.281 2.281 2.281 2.281 2.281 0.100 2.281 4.281	
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) ⁵ Residential Rental, Leasing, & Licensing for Usi	EGION/ B YCODE EM	369 030 BUSINESS CODE 018 012 015 016 037 010 027 020 019 009 044 144 045	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 Us	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 0.10 3.00 4.00 3.00 3.00		CITY/TOWN NAME REGION/ CITY CODE 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	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 0.100 2.281 4.281 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 Publication Hotels Hotel/Motel (Additional Tax) ^B Residential Rental, Leasing, & Licensing for Use	EGION/ B YCODE EM	369 030 BUSINESS CODE 018 012 015 016 037 010 027 020 019 009 044 144 045 213	3.80 TAX RATE 3.00 3		Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing Manufactured Buildings Timberting and Other Extraction Severance – Metal Mining Publication Hotels Hotel/Motel (Additional Tax) ^B Residential Rental, Leasing, & Licensing for Us Commercial Rental, Leasing, & Licensing for Us	018 012 015 016 037 010 027 020 019 009 044 045 2 213	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		CITY/TOWN NAME REGION/ CITY CODE 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	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 0.100 2.281 4.281 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 Publication Hotels Hotel/Motel (Additional Tax) ⁸ Residential Rental, Leasing, & Licensing for Use Commercial Rental, Leasing, & Licensing for Use Rental, Leasing, & Licensing for Use Rental, Leasing, & Licensing for Use of TPP	EGION/ B YCODE EM	369 030 BUSINESS CODE 018 012 015 016 037 010 027 020 019 009 044 144 045 213 214	3.80 TAX RATE 3.00 3		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 Us Commercial Rental, Leasing, & Licensing for Us 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 4.50 3.00 3.00 3.00 4.00 3.00 3.00 3.00 3.0		CITY/TOWN NAME REGION/ CITY CODE 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	BUSINESS CODE 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 0.100 2.281 4.281 2.281 4.281	
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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) ⁸ Residential Rental, Leasing, & Licensing for Use Commercial Rental, Leasing, & Licensing for Use Rental, Leasing, & Licensing for Use of TPP Restaurant and Bars Retail Sales	EGION/ B YCODE EM	369 030 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 Us Commercial Rental, Leasing, & Licensing for Us 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		CITY/TOWN NAME 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	018 012 015 016 037 116 027 020 019 009 044 213 214 011 017 315	2.281 2.281 2.281 2.281 2.281 2.281 2.281 2.281 2.281 2.281 2.281 2.281 2.281 2.281 2.281 2.281	
CITY/TOWN NAME EL MIRAGE Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing Manufactured Buildings Fimbering 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	EGION/ B YCODE EM	369 030 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 3.00 3.00 3.00 3.00 3.00 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 Us Commercial Rental, Leasing, & Licensing for Us 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 4.50 3.00 3.00 3.00 0.10 3.00 4.00 3.00		CITY/TOWN NAME REGION/ CITY CODE 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	018 018 012 015 016 037 116 010 027 020 019 009 044 213 214 011 017	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	
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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) ⁸ 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 O Communications	EGION/ B YCODE EM	369 030 BUSINESS CODE 018 012 015 016 037 010 027 020 019 044 144 045 213 214 011 017 062 315 005	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 Us Commercial Rental, Leasing, & Licensing for Us Rental Occupancy Rental, Leasing, & Licensing for Usestaurant and Bars Retail Sales Retail Sales (Single Item Portion Over \$6,000) Retail Sales Food for Home Consumption	E CODE 018 012 015 016 037 010 027 020 019 044 144 045 213 040 214 011 017 337 062	3.00 4.50 4.50 3.00 3.00 3.00 3.00 3.00 3.00 3.00 3		CITY/TOWN NAME 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 Utilities	BUSINESS CODE 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 0.100 2.281 4.281 2.281 2.281 2.281 2.281 2.281 2.281 2.281	
Use Tax From Inventory RE LITY/TOWN NAME RE 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) 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 Communications Transporting	EGION/ B YCODE EM	369 030 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 Us Commercial Rental, Leasing, & Licensing for Us 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	E CODE 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		CITY/TOWN NAME 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 Utilities Public Utility Right of Way	018 012 015 016 037 116 010 027 020 019 044 213 214 011 017 315 006 004 133	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	
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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 of TPP Restaurant and Bars Retail Sales Retail Sales Food for Home Consumption MRRA Amount D Communications Transporting Utilities Use Tax Purchases	EGION/ B YCODE EM	369 030 BUSINESS CODE 018 012 015 016 037 010 027 020 019 009 044 144 045 213 214 011 017 062 315 006 004 004	3.80 TAX RATE 3.00 3.00 3.00 3.00 3.00 3.00 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 Us Commercial Rental, Leasing, & Licensing for Us Rental Occupancy Rental, Leasing, & Licensing for Us Rental Sales (Single Item Portion Over \$6,000) Retail Sales Food for Home Consumption MRRA Amount D Communications Transporting	E CODE 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 3.00 3.0		CITY/TOWN NAME 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 Utilities Public Utility Right of Way	018 012 015 016 037 116 010 027 020 019 044 213 214 011 017 315 006 004 133	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	
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 of TPP Restaurant and Bars Retail Sales Retail Sales Food for Home Consumption MRRA Amount D Communications Transporting Utilities Use Tax Purchases	EGION/ B YCODE EM	369 030 BUSINESS CODE 018 012 015 016 037 010 027 020 019 009 044 144 045 213 214 017 062 315 005 006	3.80 TAX RATE 3.00 3.00 3.00 3.00 3.00 3.00 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 Us Commercial Rental, Leasing, & Licensing for Us 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	018 012 015 016 037 010 027 020 019 009 044 045 213 040 214 011 017 337 062 315 005	3.00 3.00 4.50 4.50 3.00 3.00 0.10 3.00 3.00 3.00 3.00 3.0		CITY/TOWN NAME REGION/ CITY CODE 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 Utilities Public Utility Right of Way Use Tax Purchases	018 012 015 016 037 116 027 020 019 009 044 213 214 011 017 315 005 006 004 133 029	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 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 Communications Transporting Utilities Use Tax Purchases	EGION/ B YCODE EM	369 030 BUSINESS CODE 018 012 015 016 037 010 027 020 019 009 044 144 045 213 214 011 017 062 315 006 004 004	3.80 TAX RATE 3.00 3.00 3.00 3.00 3.00 3.00 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 Us Commercial Rental, Leasing, & Licensing for Us 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	E CODE 018 012 015 016 037 010 027 020 019 009 044 144 045 213 040 214 011 017 337 062 315 005 006 004 029	3.00 4.50 4.50 3.00 3.00 3.00 3.00 3.00 3.00 3.00 3		CITY/TOWN NAME REGION/ CITY CODE 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 Utilities Public Utility Right of Way Use Tax Purchases	018 012 015 016 037 116 027 020 019 009 044 213 214 011 017 315 005 006 004 133 029	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 Publication Hotels Hotel/Motel (Additional Tax) ⁵ Residential Rental, Leasing, & Licensing for Usi	EGION/ B YCODE EM	369 030 BUSINESS CODE 018 012 015 016 037 010 027 020 019 009 044 144 045 213 214 011 017 062 315 006 004 004	3.80 TAX RATE 3.00 3.00 3.00 3.00 3.00 3.00 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 Us Commercial Rental, Leasing, & Licensing for Us 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	E CODE 018 012 015 016 037 010 027 020 019 009 044 144 045 213 040 214 011 017 337 062 315 005 006 004 029	3.00 3.00 4.50 4.50 3.00 3.00 0.10 3.00 3.00 3.00 3.00 3.0		CITY/TOWN NAME REGION/ CITY CODE 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 Utilities Public Utility Right of Way Use Tax Purchases	018 012 015 016 037 116 027 020 019 009 044 213 214 011 017 315 005 006 004 133 029	2.281 2.281	

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

TRANSACTION PRIVILEGE AND OTHER TAX RATE TABLES

Effective November 1, 2023

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** COUNTY COUNTY **CITY/TOWN NAME** RATE CITY CODE CODE RATE CITY CODE CODE RATE CITY CODE CODE **FOUNTAIN HILLS FREDONIA FLORENCE** PNL MAR FL FH 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 Severance - Metal Mining Severance - Metal Mining 019 0.10 019 0.10 019 0.10 Publication Publication Publication 009 2.00 009 2.90 009 4.00 Hotels 044 2.00 Hotels 044 2.90 Hotels 044 4.00 045 Hotel/Motel (Additional Tax)B 2.00 Hotel/Motel (Additional Tax)^B 4.00 Residential Rental, Leasing, & Licensing for Use 4.00 144 144 Residential Rental, Leasing, & Licensing for Use Commercial Rental, Leasing, & Licensing for Use Residential Rental, Leasing, & Licensing for Use 045 2.00 045 1.60 213 4.00 Commercial Rental, Leasing, & Licensing for Use Commercial Rental, Leasing, & Licensing for Use Rental, Leasing, & Licensing for Use of TPP 213 2.00 213 1.60 214 4.00 Rental, Leasing, & Licensing for Use of TPP Commercial Lease (Additional Tax) C Restaurant and Bars 214 2.00 313 1.30 011 4.00 Restaurant and Bars Rental, Leasing, & Licensing for Use of TPP Retail Sales 011 2.00 214 2.90 017 4.00 Restaurant and Bars Retail Sales 2.00 2.90 Retail Sales Food for Home Consumption 062 017 011 4.00 Retail Sales Food for Home Consumption 2.00 Retail Sales 2.90 062 017 MRRA Amount D 315 4.00 MRRA Amount 315 2.00 Retail Sales Food for Home Consumption 062 2.90 Communications 005 4.00 Communications 005 2.00 MRRA Amount D 315 2.90 Transporting 006 4.00 Transporting 006 2.00 Communications 005 2.90 Utilities 004 4.00 Utilities 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 4.00 030 Use Tax Purchases 029 2.90 Use Tax From Inventory 2.00 Use Tax From Inventory 030 2.90

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

CITY/TOWN NAME	REGION / CITY CODE	BUSINESS CODE	TAX RATE	COUNTY
GILBERT	GB			MAR
Advertising		018	1.50	
Amusements		012	1.50	
Contracting – Prime		015	1.50	
Contracting – Speculative Builders		016	1.50	
Contracting – Owner Builder		037	1.50	
Job Printing		010	1.50	
Manufactured Buildings		027	1.50	
Publication		009	1.50	
Hotels		044	1.50	
Hotel/Motel (Additional Tax) ^B		144	2.80	
Residential Rental, Leasing, & Licensing	for Use	045	1.50	
Commercial Rental, Leasing, & Licensin	g for Use	213	1.50	
Rental, Leasing, & Licensing for Use of	TPP	214	1.50	
Restaurant and Bars		011	1.50	
Retail Sales		017	1.50	
Retail Sales Food for Home Consumption	n	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 CODE	TAX RATE	COUNTY
GLENDALE	GE			MAR
Advertising		018	2.90	
Amusements		012	2.90	
Contracting – Prime		015	2.90	
Contracting – Speculative Builders		016	2.90	
Contracting – Owner Builder		037	2.90	
Job Printing		010	2.90	
Jet Fuel Sales (cents per gallon)		049	\$.028	
Manufactured Buildings		027	2.90	
Timbering and Other Extraction		020	2.90	
Severance – Metal Mining		019	0.10	
Publication		009	2.90	
Hotels		044	2.90	
Hotel/Motel (Additional Tax) ^B		144	5.00	
Residential Rental, Leasing, & Licensin	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	

(A) "Additional Tax" means in addition to Restaurant Tax.	
(B) If you report under Hotel (Business code 044), this city has an Addition	onal

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

 [&]quot;Additional Tax" means in addition to Commercial Lease.
 (D) Report amount due on materials purchased exempt from tax and incorporated into a Maintenance, Repair, Replacement or Alteration (MRRA) project.

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

TRANSACTION PRIVILEGE AND OTHER TAX RATE TABLES

Effective November 1, 2023

TABLE 2				MUNICIPALITIES					ites are expressed as percentages (%) unle	ss otherwi	se note	d.
	EGION / Y CODE	BUSINESS CODE	TAX RATE	COUNTY	CITY/TOWN NAME REGION / CITY CODE	BUSINESS CODE	TAX RATE	COUNTY	CITY/TOWN NAME REGION CITY COL		TAX RATE	COUNTY
	GL			GLA	GOODYEAR GY			MAR	<u>GUADALUPE</u> GU			MAR
Advertising		018	3.30		Advertising	018	2.50		Advertising	018	4.00	
Amusements		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	
Job Printing		010	3.30		Job Printing	010	2.50		Job Printing	010	4.00	
Manufactured Buildings		027	3.30		Jet Fuel Sales (cents per gallon)	049	\$.03		Manufactured Buildings	027	4.00	
Timbering and Other Extraction		020	3.30		Manufactured Buildings	027	2.50		Timbering and Other Extraction	020	4.00	
Severance – Metal Mining		019	0.10		Timbering and Other Extraction	020	2.50		Severance – Metal Mining	019	0.10	
Publication		009	3.30		Severance – Metal Mining	019	0.10		Publication	009	4.00	
Hotels		044	3.30		Publication	009	2.50		Hotels	044	4.00	
Hotel/Motel (Additional Tax) ^B		144	3.00		Hotels	044	2.50		Hotel/Motel (Additional Tax) ^B	144	6.00	
Commercial Rental, Leasing, & Licensing for	or Use	213	2.00		Hotel/Motel (Additional Tax) ^B	144	2.50		Residential Rental, Leasing, & Licensing for Use	045	3.00	
Rental, Leasing, & Licensing for Use of TPF	>	214	3.30		Residential Rental, Leasing, & Licensing for Use	045	2.50		Commercial Rental, Leasing, & Licensing for Use	213	3.00	
Restaurant and Bars		011	3.30		Commercial Rental, Leasing, & Licensing for Use	213	2.50		Rental, Leasing, & Licensing for Use of TPP	214	4.00	
Retail Sales		017	3.30		Rental, Leasing, & Licensing for Use of TPP	214	2.50		Restaurant and Bars	011	5.00	
Retail Sales Food for Home Consumption		062	2.30		Restaurant and Bars	011	4.00		Retail Sales	017	4.00	
MRRA Amount D		315	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	
Transporting		006	3.30		Retail Sales Food for Home Consumption	062	2.00		Communications	005	4.00	
Utilities		004	3.30		MRRA Amount D	315	2.50		Transporting	006	4.00	
Use Tax Purchases		029	3.30		Communications	005	2.50		Utilities	004	4.00	
Use 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 collec	ted by th	e City. As
					Use Tax Purchases (Single Item Over \$5,000)	729	1.20		of 4/1/2015 it is collected by the Department of Reve		•	•
					Use Tax From Inventory	030	2.50					
					,	- 50						

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

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

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TRANSACTION PRIVILEGE AND OTHER TAX RATE TABLES

Effective November 1, 2023

TABLE 2				MUNICIPALITIES				All tax rates are expressed as percentages (%) unless otherwise noted.				
	REGION / CITY CODE	BUSINESS CODE	TAX RATE	COUNTY	CITY/TOWN NAME REGION.			COUNTY	CITY/TOWN NAME REGI		S TAX RATE	COUNTY
<u>JEROME</u>	JO			YAV	<u>KEARNY</u> KN			PNL	<u>KINGMAN</u> KI	Λ		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	for Use	045	3.50		Commercial Rental, Leasing, & Licensing for Use	213	2.50)	Residential Rental, Leasing, & Licensing for Use	045	2.00	
Commercial Rental, Leasing, & Licensing	g 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	ΓPP	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	MAMMOTH MH				PNL
Amusements		012	2.00		Advertising		018	2.80		Advertising		018	4.00	
Contracting – Prime		015	2.00		Amusements		012	2.80		Amusements		012	4.00	
Contracting – Speculative Builders		016	2.00		Contracting – Prime		015	4.80		Contracting – Prime		015	4.00	
Contracting – Owner Builder		037	2.00		Contracting – Speculative Builders		016	4.80		Contracting – Speculative Builders		016	4.00	
Job Printing		010	2.00		Contracting – Owner Builder		037	4.80		Contracting – Owner Builder		037	4.00	
Jet Fuel Sales (cents per gallon)		049	\$.03		Job Printing		010	2.80		Job Printing		010	4.00	
Manufactured Buildings		027	2.00		Manufactured Buildings		027	2.80		Manufactured Buildings		027	4.00	
Timbering and Other Extraction		020	2.00		Timbering and Other Extraction		020	2.80		Timbering and Other Extraction		020	4.00	
Severance – Metal Mining		019	0.10		Severance – Metal Mining		019	0.10		Severance – Metal Mining		019	0.10	
Publication		009	2.00		Publication		009	2.80		Publication		009	4.00	
Hotels		044	2.00		Hotels		044	2.80		Hotels		044	4.00	
Hotel/Motel (Additional Tax) ^B		144	3.00		Hotel/Motel (Additional Tax) ^B		144	1.00		Hotel/Motel (Additional Tax) ^B		144	4.00	
Rental, Leasing, & Licensing for Use	of TPP	214	2.00		Residential Rental, Leasing, & 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.

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

TRANSACTION PRIVILEGE AND OTHER TAX RATE TABLES

Effective November 1, 2023

MUNICIPALITIES TABLE 2 All tax rates are expressed as percentages (%) unless otherwise noted. BUSINESS REGION / BUSINESS TAX REGION / TAX REGION / BUSINESS CITY/TOWN NAME COUNTY **CITY/TOWN NAME** COUNTY CITY/TOWN NAME COUNTY CITY CODE RATE RATE CITY CODE CODE RATE CODE CITY CODE CODE PMA/PNL MAR **MARANA** MA **MARICOPA** MP PNL **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 - Speculative Builders Contracting - Speculative Builders Contracting - Owner Builder 037 4.00 016 3.50 016 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 Timbering and Other Extraction 020 2.50 Manufactured Buildings 027 2.00 Jet Fuel Sales (cents per gallon) 049 \$.03 Severance - Metal Mining 019 0.10 Timbering and Other Extraction 020 2.00 Manufactured Buildings 027 2.00 Severance - Metal Mining Timbering and Other Extraction Publication 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 Publication Hotel/Motel (Additional Tax)^B 144 6.00 Hotels 044 009 2.00 Commercial Rental, Leasing, & Licensing for Use 213 2.50 Hotel/Motel (Additional Tax)^B 5.50 Hotels 044 144 2.00 Rental Occupancy 2.50 Residential Rental, Leasing, & Licensing for Use 040 045 2.00 Hotel/Motel (Additional Tax)^B 144 5.00 Rental, Leasing, & Licensing for Use of TPP Commercial Rental, Leasing, & Licensing for Use 214 2.50 213 2.00 Residential Rental, Leasing, & Licensing for Use 045 2.00 Restaurant and Bars Rental, Leasing, & Licensing for Use of TPP 2.00 Commercial Rental, Leasing, & Licensing for Use 213 011 2.50 214 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 2.50 Retail Sales Food for Home Consumption 2.00 Retail Sales 017 MRRA Amount D 315 062 2.00 Communications 005 4.00 MRRA Amount D 315 2.00 MRRA Amount D 315 2.00 Transporting 006 2.50 Communications 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 Jet Fuel Use Tax (cents per gallon) 051 Use Tax From Inventory 030 2.50 2.00 \$.03 Use Tax Purchases 029 2.00 Use Tax From Inventory 030 2.00 BUSINESS REGION / BUSINESS TAX REGION / COUNTY COUNTY STC MA

CITY/TOWN NAME	CITY CODE	CODE	RATE	COUNTY	CITY/TOWN NAME CITY CODE	CODE	RATE
MIAMI	MM			GLA	NOGALES NO		
Advertising		018	2.50		Advertising	018	2.00
Amusements		012	2.50		Amusements	012	2.00
Contracting – Prime		015	2.50		Contracting – Prime	015	2.00
Contracting – Speculative Builders		016	2.50		Contracting – Speculative Builders	016	2.00
Contracting – Owner Builder		037	2.50		Contracting – Owner Builder	037	2.00
Job Printing		010	2.50		Job Printing	010	2.00
Manufactured Buildings		027	2.50		Manufactured Buildings	027	2.00
Timbering and Other Extraction		020	2.50		Timbering and Other Extraction	020	2.00
Severance – Metal Mining		019	0.10		Severance – Metal Mining	019	0.10
Publication		009	2.50		Publication	009	2.00
Hotels		044	2.50		Hotels	044	2.00
Residential Rental, Leasing, & Licensing f	or Use	045	2.50		Hotel/Motel (Additional Tax) ^B	144	4.00
Commercial Rental, Leasing, & Licensing	for Use	213	2.50		Residential Rental, Leasing, & Licensing for Use	045	2.00
Rental, Leasing, & Licensing for Use of TF	PP	214	2.50		Commercial Rental, Leasing, & Licensing for Use	213	2.00
Restaurant and Bars		011	2.50		Rental, Leasing, & Licensing for Use of TPP	214	2.00
Retail Sales		017	2.50		Restaurant and Bars	011	2.00
Retail Sales Food for Home Consumption		062	2.50		Retail Sales	017	2.00
MRRA Amount D		315	2.50		Retail Sales for Food for Home Consumption	062	2.00
Communications		005	2.50		MRRA Amount ^D	315	2.00
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

CITY/TOWN NAME	REGION /	BUSINESS	TAX RATE	CC
ORO VALLEY	CITY CODE OR	CODE	KAIE	PI
Advertising	O.K	018	2.50	•
Amusements		012	2.50	
Contracting – Prime		015	4.00	
Contracting – Speculative Builders		016	4.00	
Contracting – Owner Builder		037	4.00	
Job Printing		010	2.50	
Manufactured Buildings		027	2.50	
Timbering and Other Extraction		020	2.50	
Severance – Metal Mining		019	0.10	
Publication		009	2.50	
Hotels		044	2.50	
Hotel/Motel (Additional Tax) B		144	6.00	
Rental Occupancy		040	2.00	
Rental, Leasing, & Licensing for Use of	f TPP	214	2.50	
Restaurant and Bars		011	2.50	
Retail Sales		017	2.50	
MRRA Amount D		315	2.50	
Transporting		006	2.50	
Utilities		004	4.00	

				Restaurant Ta	

⁽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 November 1, 2023

TABLE 2		e Look-o			MUNICIPALITIES			All tax ra	ates are expressed as percentages (%) unle	ss otherw	vise no	ted.
CITY/TOWN NAME	REGION /	BUSINESS	TAX RATE	COUNTY	CITY/TOWN NAME REGION.		TAX RATE	COUNTY	CITY/TOWN NAME REGION / CITY CODE	BUSINESS	TAX RATE	COUNTY
PAGE	PG	OODL	10112	COC	PARADISE VALLEY PV	OODL	TOTAL	MAR	PARKER PK	OODL	10112	LAP
Advertising		018	3.00		Advertising	018	2.50		Advertising	018	2.00	
Amusements		012	3.00		Amusements	012	2.50		Amusements	012	2.00	
Contracting – Prime		015	3.00		Contracting – Prime	015	2.50		Contracting – Prime	015	2.00	
Contracting – Speculative Builders		016	3.00		Contracting – Speculative Builders	016	2.50		Contracting – Speculative Builders	016	2.00	
Contracting – Owner Builder		037	3.00		Contracting – Owner Builder	037	2.50		Contracting – Owner Builder	037	2.00	
Job Printing		010	3.00		Job Printing	010	2.50		Job Printing	010	2.00	
Manufactured Buildings		027	3.00		Manufactured Buildings	027	2.50		Manufactured Buildings	027	2.00	
Timbering and Other Extraction		020	3.00		Timbering and Other Extraction	020	2.50		Timbering and Other Extraction	020	2.00	
Severance – Metal Mining		019	0.10		Severance – Metal Mining	019	0.10		Severance – Metal Mining	019	0.10	
Publication		009	3.00		Publication	009	2.50		Publication	009	2.00	
Hotels		044	3.00		Hotels	044	2.50		Hotels	044	2.00	
Hotel/Motel (Additional Tax) ^B		144	4.263		Hotel/Motel (Additional Tax) ^B	144	3.40		Hotel/Motel (Additional Tax) ^B	144	4.00	
Residential Rental, Leasing, & Licensing for		045	3.00		Residential Rental, Leasing, & Licensing for Use	045	1.65		Residential Rental, Leasing, & Licensing for Use	045	2.00	
Commercial Rental, Leasing, & Licensing for		213	3.00		Commercial Rental, Leasing, & Licensing for Use	213	1.65		Commercial Rental, Leasing, & Licensing for Use	213	2.00	
Rental, Leasing, & Licensing for Use of TPP		214	3.00		Commercial Lease (Additional Tax) ^C	313	0.85		Rental, Leasing, & Licensing for Use of TPP	214	2.00	
Restaurant and Bars		011	4.00		Rental Occupancy	040	1.65		Restaurant and Bars	011	4.00	
Retail Sales		017	3.00		Rental, Leasing, & Licensing for Use of TPP	214	2.50		Retail Sales	017	2.00	
Retail Sales (Single Item Portion Over \$3,000	10)	387	2.00		Restaurant and Bars	011	2.50		Retail Sales (Single Item Portion Over \$2,500)	467	1.00	
Retail Sales Food for Home Consumption		062	3.00		Retail Sales	017	2.50		MRRA Amount D	315	2.00	
MRRA Amount D		315	3.00		Retail Sales Food for Home Consumption	062	2.50		Communications	005	2.00	
Communications		005	3.00		MRRA Amount D	315	2.50		Transporting	006	2.00	
Transporting		006	3.00		Communications	005	2.50		Utilities	004	3.00	
Utilities		004	3.00		Transporting	006	2.50					
Use Tax Purchases	000)	029	3.00		Utilities	004	2.50					
Use Tax Purch (Single Item Portion Over \$3, Use Tax From Inventory	,000)	389 030	2.00 3.00		Use Tax Purchases Use Tax From Inventory	029 030	2.50 2.50					
,		000	0.00		,	000	2.00					
	REGION/	BUSINESS	TAX	COUNTY	CITY/TOWN NAME REGION		TAX	COUNTY	CITY/TOWN NAME REGION/	BUSINESS	TAX	COUNTY
CITY/TOWN NAME	ITY CODE	BUSINESS CODE	TAX RATE	COUNTY	CITY/TOWN NAME CITY COD		TAX RATE	COUNTY	CITY/TOWN NAME CITY CODE	BUSINESS CODE	TAX RATE	COUNTY
PATAGONIA Cr		CODE	RATE	COUNTY	PAYSON PS	CODE	RATE	COUNTY	PEORIA CITY CODE	CODE	RATE	COUNTY MAR/YAV
PATAGONIA Advertising	ITY CODE	CODE 018	3.00		PAYSON PS Advertising	018	2.88		PEORIA PE Advertising	CODE 018	1.80	
PATAGONIA Advertising Amusements	ITY CODE	018 012	3.00 3.00		PAYSON PS Advertising Amusements	018 012	2.88 2.88		PEORIA PE Advertising Amusements	018 012	1.80 2.80	
PATAGONIA Advertising Amusements Contracting – Prime	ITY CODE	018 012 015	3.00 3.00 3.00		PAYSON PS Advertising Amusements Contracting – Prime	018 012 015	2.88 2.88 2.88		PEORIA PE Advertising Amusements Contracting – Prime	018 012 015	1.80 2.80 1.80	
PATAGONIA Advertising Amusements Contracting – Prime Contracting – Speculative Builders	ITY CODE	018 012 015 016	3.00 3.00 3.00 3.00 3.00		PAYSON PS Advertising Amusements Contracting – Prime Contracting – Speculative Builders	018 012 015 016	2.88 2.88 2.88 2.88		PEORIA PE Advertising Amusements Contracting – Prime Contracting – Speculative Builders	018 012 015 016	1.80 2.80 1.80 1.80	
PATAGONIA Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder	ITY CODE	018 012 015 016 037	3.00 3.00 3.00 3.00 3.00 3.00		PAYSON PS Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder	018 012 015 016 037	2.88 2.88 2.88 2.88 2.88		PEORIA PE Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder	018 012 015 016 037	1.80 2.80 1.80 1.80 1.80	
PATAGONIA Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Feed at Wholesale	ITY CODE	018 012 015 016 037 116	3.00 3.00 3.00 3.00 3.00 3.00 3.00		PAYSON PS Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing	018 012 015 016 037 010	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	018 012 015 016 037 010	1.80 2.80 1.80 1.80 1.80 1.80	
PATAGONIA Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Feed at Wholesale Job Printing	ITY CODE	018 012 015 016 037 116 010	3.00 3.00 3.00 3.00 3.00 3.00 3.00 3.00		PAYSON PS Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing Manufactured Buildings	018 012 015 016 037 010 027	2.88 2.88 2.88 2.88 2.88 2.88 2.88		PEORIA PE Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder 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	
PATAGONIA Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Feed at Wholesale Job Printing Manufactured Buildings	ITY CODE	018 012 015 016 037 116 010 027	3.00 3.00 3.00 3.00 3.00 3.00 3.00 3.00		PAYSON PS 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	2.88 2.88 2.88 2.88 2.88 2.88 2.88 2.88		PEORIA PE Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder 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	
PATAGONIA Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Feed at Wholesale Job Printing Manufactured Buildings Timbering and Other Extraction	ITY CODE	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		PAYSON PS 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	2.88 2.88 2.88 2.88 2.88 2.88 2.88 2.88		PEORIA PE Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining	018 012 015 016 037 010 027 020 019	1.80 2.80 1.80 1.80 1.80 1.80 1.80 1.80 0.10	
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	ITY 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		PAYSON PS 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	2.88 2.88 2.88 2.88 2.88 2.88 2.88 2.88		PEORIA PE Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication	018 012 015 016 037 010 027 020 019 009	1.80 2.80 1.80 1.80 1.80 1.80 1.80 1.80 0.10 1.80	
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	ITY CODE	018 012 015 016 037 116 010 027 020 019 009	3.00 3.00 3.00 3.00 3.00 3.00 3.00 3.00		PAYSON PS 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	2.88 2.88 2.88 2.88 2.88 2.88 2.88 2.88		PEORIA PE Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels	018 012 015 016 037 010 027 020 019 009 044	1.80 2.80 1.80 1.80 1.80 1.80 1.80 1.80 0.10 1.80	
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	ITY CODE	018 012 015 016 037 116 010 027 020 019 009 044	3.00 3.00 3.00 3.00 3.00 3.00 3.00 3.00		PAYSON PS 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	2.88 2.88 2.88 2.88 2.88 2.88 2.88 2.88		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 1.8	
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	ITY CODE PA	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		PAYSON PS Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels	018 012 015 016 037 010 027 020 019 009 044 144 213	2.88 2.88 2.88 2.88 2.88 2.88 2.88 0.10 2.88 2.88 5.00 2.88		PEORIA Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Hotel/Motel (Additional Tax) Residential Rental, Leasing, & Licensing for Use	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 1.80 0.10 1.80 1.8	
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	TY CODE PA	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		PAYSON PS 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	018 012 015 016 037 010 027 020 019 009 044 144	2.88 2.88 2.88 2.88 2.88 2.88 2.88 2.88		PEORIA PE Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Hotel/Motel (Additional Tax) B Residential Rental, Leasing, & Licensing for Use Commercial Rental, Leasing, & Licensing for Use	018 012 015 016 037 010 027 020 019 009 044 144 045 213	1.80 2.80 1.80 1.80 1.80 1.80 1.80 1.80 1.80 3.80 1.80 1.80	
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 New Teachers Page 12	TY CODE PA	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		PAYSON PS 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 Rental Occupancy	018 012 015 016 037 010 027 020 019 009 044 144 213 040	2.88 2.88 2.88 2.88 2.88 2.88 2.88 2.88		PEORIA PE Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Hotel/Motel (Additional Tax) B Residential Rental, Leasing, & Licensing for Use Commercial Rental, Leasing, & Licensing for Use Rental Occupancy	018 012 015 016 037 010 027 020 019 009 044 144 045 213 040	1.80 2.80 1.80 1.80 1.80 1.80 1.80 0.10 1.80 3.80 1.80 1.80 1.80	
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	Use r Use	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		PAYSON PS 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 Rental Occupancy Rental, Leasing, & Licensing for Use of TPP	018 012 015 016 037 010 027 020 019 009 044 144 213 040 214	2.88 2.88 2.88 2.88 2.88 2.88 2.88 2.88		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 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	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	
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 Rental Occupancy	Use r 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		PAYSON PS 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 Rental Occupancy Rental, Leasing, & Licensing for Use of TPP Restaurant and Bars	018 012 015 016 037 010 027 020 019 009 044 144 213 040 214 011	2.88 2.88 2.88 2.88 2.88 2.88 2.88 2.88		PEORIA Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Hotel/Motel (Additional Tax) Residential Rental, Leasing, & Licensing for Use Commercial Rental, Leasing, & Licensing for Use Rental Occupancy Rental, Leasing, & Licensing for Use of TPP Restaurant and Bars	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 1.80 2.80	
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 Icommercial Rental, Leasing, & Licensing for Rental Occupancy Rental, Leasing, & Licensing for Use of TPP	Use r Use	018 012 015 016 037 116 010 027 020 019 009 044 144 045 213 040 214	3.00 3.00 3.00 3.00 3.00 3.00 3.00 3.00		PAYSON PS 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 Rental Occupancy Rental, Leasing, & Licensing for Use of TPP Restaurant and Bars Retail Sales	018 012 015 016 037 010 027 020 019 009 044 144 213 040 214 011	2.88 2.88 2.88 2.88 2.88 2.88 2.88 0.10 2.88 2.88 5.00 2.88 2.00 2.88 2.88		PEORIA Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Hotel/Motel (Additional Tax) Residential Rental, Leasing, & Licensing for Use Commercial Rental, Leasing, & Licensing for Use Rental Occupancy Rental, Leasing, & Licensing for Use of TPP Restaurant and Bars Retail Sales	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 1.8	
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 Rental Occupancy Rental, Leasing, & Licensing for Use of TPP Restaurant and Bars	Use r Use	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		PAYSON PS 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 Rental Occupancy Rental, Leasing, & Licensing for Use of TPP Restaurant and Bars Retail Sales Retail Sales Food for Home Consumption	018 012 015 016 037 010 027 020 019 009 044 144 213 040 214 011 017	2.88 2.88 2.88 2.88 2.88 2.88 0.10 2.88 5.00 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 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	
PATAGONIA Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Feed at Wholesale Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Hotel/Motel (Additional Tax) Residential Rental, Leasing, & Licensing for Commercial Rental, Leasing, & Licensing for Rental Occupancy Rental, Leasing, & Licensing for Use of TPP Restaurant and Bars Retail Sales	Use r Use	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		PAYSON PS 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 Rental Occupancy Rental, Leasing, & Licensing for Use of TPP Restaurant and Bars Retail Sales Retail Sales Food for Home Consumption MRRA Amount D	018 012 015 016 037 010 027 020 019 009 044 144 213 040 214 011 017 062 315 005	2.88 2.88 2.88 2.88 2.88 2.88 2.88 2.88		PEORIA Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Hotel/Motel (Additional Tax) Residential Rental, Leasing, & Licensing for Use Commercial Rental, Leasing, & Licensing for Use Rental Occupancy Rental, Leasing, & Licensing for Use of TPP Restaurant and Bars Retail Sales Retail Sales Food for Home Consumption MRRA Amount P	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 1.80 0.10 1.80 3.80 1.80 1.80 1.80 1.80 1.80 1.80	
PATAGONIA Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Feed at Wholesale Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Hotel/Motel (Additional Tax) Residential Rental, Leasing, & Licensing for Commercial Rental, Leasing, & Licensing for Rental Occupancy Rental, Leasing, & Licensing for Use of TPP Restaurant and Bars Retail Sales Retail Sales Retail Sales Food for Home Consumption	Use r Use	018 012 015 016 037 116 010 027 020 019 009 044 144 045 213 040 214 011 017 062	3.00 3.00 3.00 3.00 3.00 3.00 3.00 3.00		PAYSON PS 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 Rental Occupancy Rental, Leasing, & Licensing for Use of TPP Restaurant and Bars Retail Sales Retail Sales Food for Home Consumption MRRA Amount D Communications	018 012 015 016 037 010 027 020 019 009 044 144 213 040 214 011 017 062 315	2.88 2.88 2.88 2.88 2.88 2.88 0.10 2.88 2.88 2.00 2.88 2.88 2.88 2.88		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 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	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 1	
PATAGONIA Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Feed at Wholesale Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Hotel/Motel (Additional Tax) B Residential Rental, Leasing, & Licensing for Commercial Rental, Leasing, & Licensing for Rental Occupancy Rental, Leasing, & Licensing for Use of TPP Restaurant and Bars Retail Sales Retail Sales Retail Sales Food for Home Consumption MRRA Amount D	Use r Use	018 012 015 016 037 116 010 027 020 019 009 044 144 045 213 040 214 011 017 062 315	3.00 3.00 3.00 3.00 3.00 3.00 3.00 3.00		PAYSON PS 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 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	018 012 015 016 037 010 027 020 019 009 044 144 213 040 214 011 017 062 315 005	2.88 2.88 2.88 2.88 2.88 2.88 2.88 0.10 2.88 2.88 2.00 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) Residential Rental, Leasing, & Licensing for Use Commercial Rental, Leasing, & Licensing for Use Rental Occupancy Rental, Leasing, & Licensing for Use of TPP Restaurant and Bars Retail Sales Retail Sales Food for Home Consumption MRRA Amount D Communications Transporting	018 012 015 016 037 010 027 020 019 009 044 144 045 213 040 214 011 017 062 315 005	1.80 2.80 1.80 1.80 1.80 1.80 0.10 1.80 0.10 1.80 1.8	
PATAGONIA Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Feed at Wholesale Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Hotel/Motel (Additional Tax) B Residential Rental, Leasing, & Licensing for Commercial Rental, Leasing, & Licensing for Rental Occupancy Rental, Leasing, & Licensing for Use of TPP Restaurant and Bars Retail Sales Retail Sales Food for Home Consumption MRRA Amount D Communications	Use r Use	018 012 015 016 037 116 027 020 019 009 044 144 045 213 040 214 011 017 062 315 005	3.00 3.00 3.00 3.00 3.00 3.00 3.00 3.00		PAYSON PS 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 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	018 012 015 016 037 010 027 020 019 009 044 144 213 040 214 011 017 062 315 005	2.88 2.88 2.88 2.88 2.88 2.88 2.88 0.10 2.88 2.88 2.00 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 Residential Rental, Leasing, & Licensing for Use Commercial Rental, Leasing, & Licensing for Use Rental Occupancy Rental, Leasing, & Licensing for Use of TPP Restaurant and Bars Retail Sales Retail Sales Food for Home Consumption MRRA Amount D Communications Transporting Utilities	018 012 015 016 037 010 027 020 019 009 044 144 045 213 040 214 011 017 062 315 005 006	1.80 2.80 1.80 1.80 1.80 1.80 0.10 1.80 0.10 1.80 1.8	
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 Icenserial Rental, Leasing, & Licensing for Rental Occupancy Rental, Leasing, & Licensing for Use of TPP Restaurant and Bars Retail Sales Retail Sales Food for Home Consumption MRRA Amount Communications Transporting	Use r Use	018 012 015 016 037 116 010 027 020 019 009 044 144 045 213 040 214 011 017 062 315 005	3.00 3.00 3.00 3.00 3.00 3.00 3.00 3.00		PAYSON PS 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 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	018 012 015 016 037 010 027 020 019 009 044 144 213 040 214 011 017 062 315 005	2.88 2.88 2.88 2.88 2.88 2.88 2.88 0.10 2.88 2.88 2.00 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) Residential Rental, Leasing, & Licensing for Use Commercial Rental, Leasing, & Licensing for Use Rental Occupancy Rental, Leasing, & Licensing for Use of TPP Restaurant and Bars Retail Sales Retail Sales Food for Home Consumption MRRA Amount D Communications Transporting	018 012 015 016 037 010 027 020 019 009 044 144 045 213 040 214 011 017 062 315 005	1.80 2.80 1.80 1.80 1.80 1.80 0.10 1.80 0.10 1.80 1.8	

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

TRANSACTION PRIVILEGE AND OTHER TAX RATE TABLES

Effective November 1, 2023

Arizona State, County and City Ta	x Rate Loo	K-OP IO	<u>UI</u>	TRANSACTION PRIVILEGE /	AIND OT		TAX RA	LE LABLES Eff	ective No	veniber i	, 2023	
TABLE 2				MUNICIPALITIES			All tax ra	ates are expressed as percentages (%	6) unless	otherwis	e noted	
CITY/TOWN NAME REGION CITY COL		TAX RATE	COUNTY	CITY/TOWN NAME REGION / CITY COD		TAX RATE	COUNTY	CITY/TOWN NAME	REGION / CITY CODE	BUSINESS	TAX RATE	COUN
PHOENIX PX	DE CODE		MAR	PIMA PM	L CODE	IVAIL	GRA	PINETOP-LAKESIDE	PP	CODE	IVAIL	NA
Advertising	018	0.50		Advertising	018	2.00		Advertising		018	3.00	
Amusements	012	2.30		Amusements	012	2.00		Amusements		012	3.00	
Contracting – Prime	015	2.30		Contracting – Prime	015	3.00		Contracting – Prime		015	3.00	
Contracting – Speculative Builders	016	2.30		Contracting – Speculative Builders	016	3.00		Contracting – Speculative Builders		016	3.00	
Contracting – Owner Builder	037	2.30		Contracting – Owner Builder	037	3.00		Contracting – Owner Builder		037	3.00	
Job Printing	010	2.30		Job Printing	010	2.00		Job Printing		010	3.00	
Jet Fuel Sales (cents per gallon)	049	\$.00732		Manufactured Buildings	027	2.00		Manufactured Buildings		027	3.00	
Manufactured Buildings	027	2.30		Timbering and Other Extraction	020	2.00		Timbering and Other Extraction		020	3.00	
Timbering and Other Extraction Severance – Metal Mining	020 019	2.30 0.10		Severance – Metal Mining Publication	019 009	0.10 2.00		Severance – Metal Mining Publication		019 009	0.10 3.00	
Publication	009	2.30		Hotels	044	2.00		Hotels		044	3.00	
Hotels	044	2.30		Residential Rental, Leasing, & Licensing for Use	045	2.00		Hotel/Motel (Additional Tax) ^B		144	3.00	
Hotel/Motel (Additional Tax) ^B	144	3.00		Commercial Rental, Leasing, & Licensing for Use		2.00		Residential Rental, Leasing, & Licensing	for Use	045	3.00	
Residential Rental, Leasing, & Licensing for Use		2.30		Rental, Leasing, & Licensing for Use of TPP	214	2.00		Commercial Rental, Leasing, & Licensing		213	3.00	
Commercial Rental, Leasing, & Licensing for Us	se 213	2.30		Restaurant and Bars	011	2.00		Rental, Leasing, & Licensing for Use of 1	PP	214	3.00	
Commercial Lease (Additional Tax) ^C	313	0.10		Retail Sales	017	2.00		Restaurant and Bars		011	3.00	
Rental Occupancy	040	2.30		Retail Sales Food for Home Consumption	062	2.00		Restaurant and Bars (Additional Tax) A		111	2.00	
Rental, Leasing, & Licensing for Use of TPP	214	2.30		MRRA Amount D	315	2.00		Retail Sales		017	3.00	
Short-Term Motor Vehicle Rental (Additional Tax)	114	2.00		Communications	005	2.00		Retail Sales (Single Item Portion Over \$5		357	1.50	
Restaurant and Bars	011	2.30		Transporting	006	2.00		Retail Sales Food for Home Consumptio	n	062	3.00	
Retail Sales	017	2.30		Utilities	004	2.00		MRRA Amount D		315	3.00	
Retail Sales (Single Item Portion over \$11,631) MRRA Amount D	162 315	2.00 2.30						Communications Transporting		005 006	3.00 3.00	
Communications	005	4.70						Utilities		004	3.00	
Transporting	003	2.30						Oundes		004	3.00	
Utilities	004	2.70										
Wastewater Removal Services	485	2.70										
Jet Fuel Use Tax (cents per gallon)	051	\$.00732										
Use Tax Purchases	029	2.30										
Use Tax Purch (Single Item Portion over \$11,631)		2.00										
Use Tax From Inventory	030 Gion/ Busil	2.30	AX COUNTY	REGIO	N/ BUSINES	S TAX	•	-	REGION/ B	USINESS 1	ΓAX Ω	
	CODE CO		TE COUNTY	CITY/TOWN NAME CITY CO		RAT	E COONIT		TY CODE		ATE CO	UNTY
	PR	0 0	YAV	PRESCOTT VALLEY PL			YAV	QUARTZSITE	QZ		LA	۱P
Advertising Amusements	01		00		0.40					0.40		
	0.1			Advertising	018	2.8		Amusements			.50	
Contracting - Prime	01	2 2.	00	Amusements	012	2.8	3	Contracting – Prime		015 3	.50 .50	
Contracting – Prime Contracting – Speculative Builders	01	2 2. 5 2.	00 00	Amusements Contracting – Prime	012 015	2.8 2.8	3 3	Contracting – Prime Contracting – Speculative Builders		015 3 016 3	.50 .50 .50	
Contracting – Speculative Builders	01 01	2 2. 5 2. 6 2.	00 00 00	Amusements Contracting – Prime Contracting – Speculative Builders	012 015 016	2.8 2.8 2.8	3 3 3	Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder		015 3 016 3 037 3	.50 .50 .50 .50	
Contracting – Speculative Builders Contracting – Owner Builder	01 01 03	2 2. 5 2. 6 2. 37 2.	00 00 00 00	Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder	012 015 016 037	2.8 2.8 2.8 2.8	3 3 3 3	Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing	_	015 3 016 3 037 3 010 2	.50 .50 .50 .50	
Contracting – Speculative Builders	01 01	2 2. 5 2. 6 2. 37 2. 6 2.	00 00 00	Amusements Contracting – Prime Contracting – Speculative Builders	012 015 016	2.8 2.8 2.8	3 3 3 3 3	Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder		015 3 016 3 037 3 010 2 027 3	.50 .50 .50 .50	
Contracting – Speculative Builders Contracting – Owner Builder Feed at Wholesale	01 01 03 11	2 2. 5 2. 6 2. 87 2. 6 2. 0 2.	00 00 00 00 00	Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing	012 015 016 037 010	2.8 2.8 2.8 2.8 2.8	3 3 3 3 3 3	Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing Manufactured Buildings		015 3 016 3 037 3 010 2 027 3 020 2	.50 .50 .50 .50 .50	
Contracting – Speculative Builders Contracting – Owner Builder Feed at Wholesale Job Printing	01 01 03 11 01	2 2. 5 2. 6 2. 37 2. 6 2. 0 2.	00 00 00 00 00 00	Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing Manufactured Buildings	012 015 016 037 010 027	2.8 2.8 2.8 2.8 2.8 2.8	3 3 3 3 3 3 3	Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing Manufactured Buildings Timbering and Other Extraction	_	015 3 016 3 037 3 010 2 027 3 020 2 019 0	50 50 50 50 50 50	
Contracting – Speculative Builders Contracting – Owner Builder Feed at Wholesale Job Printing Jet Fuel Sales (cents per gallon) Manufactured Buildings Timbering and Other Extraction	01 03 11 01 04 02 02	2 2. 5 2. 6 2. 6 2. 0 2. 9 \$.0 27 2.	00 00 00 00 00 00 00 01 15 00	Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication	012 015 016 037 010 027 020 019 009	2.8 2.8 2.8 2.8 2.8 2.8 2.8 0.1 2.8	3 3 3 3 3 3 3 3 3 3	Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels		015 3 016 3 037 3 010 2 027 3 020 2 019 0 009 2 044 5	50 50 50 50 50 50 50 50	
Contracting – Speculative Builders Contracting – Owner Builder Feed at Wholesale Job Printing Jet Fuel Sales (cents per gallon) Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining	01 01 03 11 01 04 02 02	2 2. 5 2. 6 2. 6 2. 6 2. 9 \$.0 27 2. 20 2. 9 0.	00 00 00 00 00 00 00 01 00 00	Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels	012 015 016 037 010 027 020 019 009	2.8 2.8 2.8 2.8 2.8 2.8 0.1 2.8 2.8	3 3 3 3 3 3 3 3 0 3 3	Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Commercial Rental, Leasing, & Licensing 1	for Use	015 3 016 3 037 3 010 2 027 3 020 2 019 0 009 2 044 5 213 2	50 50 50 50 50 50 10 50	
Contracting – Speculative Builders Contracting – Owner Builder Feed at Wholesale Job Printing Jet Fuel Sales (cents per gallon) Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication	01 01 03 11 01 04 02 02 01	2 2. 5 2. 6 2. 7 2. 6 2. 9 \$.0 27 2. 20 2. 9 0.	00 00 00 00 00 00 00 015 00 00	Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Hotel/Motel (Additional Tax) B	012 015 016 037 010 027 020 019 009 044 144	2.8 2.8 2.8 2.8 2.8 2.8 2.8 2.8 2.8 2.8	3 3 3 3 3 3 3 0 3 3 3 3	Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Commercial Rental, Leasing, & Licensing f Rental, Leasing, & Licensing for Use of TP	for Use	015 3 016 3 037 3 010 2 027 3 020 2 019 0 009 2 044 5 213 2 214 2	50 50 50 50 50 50 50 50	
Contracting – Speculative Builders Contracting – Owner Builder Feed at Wholesale Job Printing Jet Fuel Sales (cents per gallon) Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels	01 01 03 11 01 04 02 02 01 00	2 2. 5 2. 6 2. 6 2. 7 2. 6 2. 9 \$.0 27 2. 20 2. 9 0. 99 2.	00 00 00 00 00 00 00 015 00 00 110 00	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 Rental, Leasing, & Licensing for Use of TPP	012 015 016 037 010 027 020 019 009 044 144 214	2.8 2.8 2.8 2.8 2.8 2.8 0.1 2.8 2.8 2.8 2.8	3 3 3 3 3 3 3 0 3 3 3 3 3 3 3 3 3 3 3 3	Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Commercial Rental, Leasing, & Licensing f Rental, Leasing, & Licensing for Use of TP Restaurant and Bars	for Use	015 3 016 3 037 3 010 2 027 3 020 2 019 0 009 2 044 5 213 2 214 2 011 3	.50 .50 .50 .50 .50 .50 .50 .50 .50 .50	
Contracting – Speculative Builders Contracting – Owner Builder Feed at Wholesale Job Printing Jet Fuel Sales (cents per gallon) Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Hotel/Motel (Additional Tax) B	01 01 03 11 01 04 02 02 01 00 04	2 2. 5 2. 6 2. 6 2. 7 2. 6 2. 9 \$.6 27 2. 20 2. 9 0. 19 2. 19 2. 19 2.	00 00 00 00 00 00 00 015 00 00 110 00 00	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 Rental, Leasing, & Licensing for Use of TPP Restaurant and Bars	012 015 016 037 010 027 020 019 009 044 144 214	2.8 2.8 2.8 2.8 2.8 2.8 0.1 2.8 2.8 2.8 2.8 2.8	3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3	Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Commercial Rental, Leasing, & Licensing f Rental, Leasing, & Licensing for Use of TP Restaurant and Bars Retail Sales	for Use P	015 3 016 3 037 3 010 2 027 3 020 2 019 0 009 2 044 5 213 2 214 2 011 3 017 2	.50 .50 .50 .50 .50 .50 .50 .50 .50 .50	
Contracting – Speculative Builders Contracting – Owner Builder Feed at Wholesale Job Printing Jet Fuel Sales (cents per gallon) Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Hotel/Motel (Additional Tax) Residential Rental, Leasing, & Licensing for Us	01 01 03 11 01 04 02 02 01 00 04 14 se	2 2.55 2.66 2.67 2.66 2.00 2.19 \$.00 2.19 9.00 2.14 2.14 3.15 2.15	00 00 00 00 00 00 00 01 15 00 00 00 00 00	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 Rental, Leasing, & Licensing for Use of TPP Restaurant and Bars Retail Sales	012 015 016 037 010 027 020 019 009 044 144 214 011	2.8 2.8 2.8 2.8 2.8 2.8 2.8 2.8 2.8 2.8	3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3	Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Commercial Rental, Leasing, & Licensing 1 Rental, Leasing, & Licensing for Use of TP Restaurant and Bars Retail Sales Retail Sales (Single Item Portion Over \$10	for Use P	015 3 016 3 037 3 010 2 027 3 020 029 0 044 5 213 2 214 2 011 3 017 2 367 1	.50 .50 .50 .50 .50 .50 .50 .50 .50 .50	
Contracting – Speculative Builders Contracting – Owner Builder Feed at Wholesale Job Printing Jet Fuel Sales (cents per gallon) Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Hotel/Motel (Additional Tax) B Residential Rental, Leasing, & Licensing for Use	01 01 03 11 01 04 02 02 01 00 04 14 se 04	2 2.55 2.66 2.67 2.60 2.99 \$.6.09 2.99 2.44 2.44 3.25 3.3 2.55	00 00 00 00 00 00 00 01 15 00 00 00 00 00 00	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 Rental, Leasing, & Licensing for Use of TPP Restaurant and Bars Retail Sales Retail Sales Food for Home Consumption	012 015 016 037 010 027 020 019 009 044 144 214 011 017	2.8 2.8 2.8 2.8 2.8 2.8 2.8 2.8 2.8 2.8	3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3	Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Commercial Rental, Leasing, & Licensing f Rental, Leasing, & Licensing for Use of TP Restaurant and Bars Retail Sales Retail Sales (Single Item Portion Over \$10 MRRA Amount D	for Use P	015 3 016 3 037 3 010 027 3 020 2 019 0 009 2 044 5 213 2 214 2 011 3 017 3 367 1 315 2	.50 .50 .50 .50 .50 .50 .50 .50 .50 .50	
Contracting – Speculative Builders Contracting – Owner Builder Feed at Wholesale Job Printing Jet Fuel Sales (cents per gallon) Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Hotel/Motel (Additional Tax) Residential Rental, Leasing, & Licensing for Usental, Lea	01 01 03 11 01 04 02 02 01 00 04 14 se 04 21	2 2.55 2.66 2.67 2.00 2.99 \$.00 2.44 2.44 3.45 2.44 2.44 2.44 2.44 2.44 2.44 2.44 2	00 00 00 00 00 00 01 15 00 00 10 00 00 00 00 00	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 Rental, Leasing, & Licensing for Use of TPP Restaurant and Bars Retail Sales Retail Sales Food for Home Consumption MRRA Amount D	012 015 016 037 010 027 020 019 009 044 144 214 011 017 062 315	2.8 2.8 2.8 2.8 2.8 2.8 2.8 2.8 2.8 2.8	3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3	Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Commercial Rental, Leasing, & Licensing f Rental, Leasing, & Licensing for Use of TP Restaurant and Bars Retail Sales Retail Sales (Single Item Portion Over \$10 MRRA Amount D Communications	for Use P	015 3 016 3 037 3 010 2 027 2 020 2 019 0 009 2 044 5 2214 2 214 2 011 3 017 2 367 1 315 005 2	.50 .50 .50 .50 .50 .50 .50 .50 .50 .50	
Contracting – Speculative Builders Contracting – Owner Builder Feed at Wholesale Job Printing Jet Fuel Sales (cents per gallon) Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Hotel/Motel (Additional Tax) Residential Rental, Leasing, & Licensing for Use Commercial Rental, Leasing, & Licensing for Use of TPP Restaurant and Bars	01 01 03 11 01 04 02 02 01 00 04 14 se 04 Jse 21	2 2.55 2.66 2.57 2.69 \$.00 2.19 \$.00 2.19 \$.00 2.14 2.14 3.3 3.2 2.4 4.2 2.1	00 00 00 00 00 00 00 015 00 00 00 00 00 00 00 00 00 0	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 Rental, Leasing, & Licensing for Use of TPP Restaurant and Bars Retail Sales Retail Sales Food for Home Consumption MRRA Amount D Communications	012 015 016 037 010 027 020 019 009 044 144 214 011 017 062 315	2.8 2.8 2.8 2.8 2.8 2.8 2.8 2.8 2.8 2.8	3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3	Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Commercial Rental, Leasing, & Licensing f Rental, Leasing, & Licensing for Use of TP Restaurant and Bars Retail Sales Retail Sales (Single Item Portion Over \$10 MRRA Amount D Communications Transporting	for Use P	015 3 016 3 037 3 010 2 027 2 019 0 009 2 014 5 213 2 214 2 011 3 017 2 367 1 315 005 2 006 2	.50 .50 .50 .50 .50 .50 .50 .50 .50 .50	
Contracting – Speculative Builders Contracting – Owner Builder Feed at Wholesale Job Printing Jet Fuel Sales (cents per gallon) Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Hotel/Motel (Additional Tax) B Residential Rental, Leasing, & Licensing for Use Commercial Rental, Leasing, & Licensing for Use of TPP Restaurant and Bars Retail Sales	01 01 03 11 01 04 02 02 01 00 04 14 se 04 21se 21	2 2.5 2.5 2.5 2.6 2.5 2.7 2.0 2.1 2.0 9.9 2.14 2.14 3.15 2.14 3.15 2.14 4.1 3.15 2.17 2.17 2.17 2.17 2.17 2.17	00 00 00 00 00 00 00 015 00 00 00 00 00 00 00 00 00 00 00 00	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 Rental, Leasing, & Licensing for Use of TPP Restaurant and Bars Retail Sales Retail Sales Food for Home Consumption MRRA Amount D	012 015 016 037 010 027 020 019 009 044 144 214 011 017 062 315 005	2.8 2.8 2.8 2.8 2.8 2.8 2.8 2.8 2.8 2.8	3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3	Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Commercial Rental, Leasing, & Licensing f Rental, Leasing, & Licensing for Use of TP Restaurant and Bars Retail Sales Retail Sales (Single Item Portion Over \$10 MRRA Amount D Communications Transporting Use Tax Purchases	for Use P ,000)	015 3 016 3 037 3 010 27 3 020 2 019 0 009 2 113 2 214 2 011 3 017 3 67 1 315 2 005 2 006 2 029 2	.50 .50 .50 .50 .50 .50 .50 .50 .50 .50	
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Contracting – Speculative Builders Contracting – Owner Builder Feed at Wholesale Job Printing Jet Fuel Sales (cents per gallon) Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Hotel/Motel (Additional Tax) 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	01 01 03 11 01 04 02 02 01 00 04 14 se 04 Use 21 01	2 2.55 2.55 2.56 2.57 2.66 2.77 2.79 \$.6.00 2.19 \$.6.00 2.19 \$.6.00 2.19 2.14 2.14 3.15 2.17 2.17 2.17 2.17 2.17 2.17 2.17 2.17	00 00 00 00 00 00 00 015 00 00 00 00 00 00 00 00 00 00 00 00 00	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 Rental, Leasing, & Licensing for Use of TPP Restaurant and Bars Retail Sales Retail Sales Food for Home Consumption MRRA Amount Communications Transporting Utilities	012 015 016 037 010 027 020 019 009 044 144 214 011 017 062 315 005 006 004	2.8 2.8 2.8 2.8 2.8 2.8 0.1 2.8 2.8 2.8 2.8 2.8 2.8 2.8 2.8 2.8 2.8	3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3	Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Commercial Rental, Leasing, & Licensing f Rental, Leasing, & Licensing for Use of TP Restaurant and Bars Retail Sales Retail Sales (Single Item Portion Over \$10 MRRA Amount D Communications Transporting Use Tax Purchases Use Tax Purchases (Single Item portion over \$10	for Use P ,000)	015 3 016 3 037 3 010 027 3 020 2 019 0 009 2 13 2 214 2 011 3 017 3 367 1 315 2 005 2 006 2 029 2 369 1	.50 .50 .50 .50 .50 .50 .50 .50 .50 .50	
Contracting – Speculative Builders Contracting – Owner Builder Feed at Wholesale Job Printing Jet Fuel Sales (cents per gallon) Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Hotel/Motel (Additional Tax) Residential Rental, Leasing, & Licensing for Use Commercial Rental, Leasing, & Licensing for Use of TPP Restaurant and Bars Retail Sales	01 01 03 111 01 04 02 02 01 00 04 14 se 04 1se 21 01 01	2 2.55 2.66 2.57 2.66 2.27 2.69 \$.00 2.09 \$.00 2.44 3.35 2.44 2.44 3.35 2.55 2.55 2.55 2.55 2.55 2.55 2.55	00 00 00 00 00 00 00 015 00 00 00 00 00 00 00 00 00 00 00 00 00	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 Rental, Leasing, & Licensing for Use of TPP Restaurant and Bars Retail Sales Retail Sales Food for Home Consumption MRRA Amount D Communications Transporting Utilities Wastewater Utility Services	012 015 016 037 010 027 020 019 009 044 144 214 011 017 062 315 005 006	2.8 2.8 2.8 2.8 2.8 2.8 0.1 2.8 2.8 2.8 2.8 2.8 2.8 2.8 2.8 2.8 2.8	3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3	Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Commercial Rental, Leasing, & Licensing f Rental, Leasing, & Licensing for Use of TP Restaurant and Bars Retail Sales Retail Sales (Single Item Portion Over \$10 MRRA Amount D Communications Transporting Use Tax Purchases Use Tax Purchases (Single Item portion over \$10	for Use P ,000)	015 3 016 3 037 3 010 027 3 020 2 019 0 009 2 13 2 214 2 011 3 017 3 367 1 315 2 005 2 006 2 029 2 369 1	.50 .50 .50 .50 .50 .50 .50 .50 .50 .50	
Contracting – Speculative Builders Contracting – Owner Builder Feed at Wholesale Job Printing Jet Fuel Sales (cents per gallon) Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Hotel/Motel (Additional Tax) B Residential Rental, Leasing, & Licensing for Use Commercial Rental, Leasing, & Licensing for Use of TPP Restaurant and Bars Retail Sales Retail Sales Food for Home Consumption MRRA Amount D Communications Transporting Utilities	01 01 03 111 01 04 02 02 01 00 04 14 se 04 21 01 01 06 31 00 00 00 00 00 01	2 2.5 2.5 2.66 2.77 2.69 9.9 2.14 3.15 2.17 2.17 2.17 2.17 2.17 2.17 2.17 2.17	00 00 00 00 00 00 00 00 115 00 00 00 00 00 00 00 00 00 00 00 00 00	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 Rental, Leasing, & Licensing for Use of TPP Restaurant and Bars Retail Sales Retail Sales Food for Home Consumption MRRA Amount D Communications Transporting Utilities Wastewater Utility Services Use Tax Purchases	012 015 016 037 010 027 020 019 009 044 144 214 011 017 062 315 005 006 004 485 029	2.8 2.8 2.8 2.8 2.8 2.8 2.8 2.8 2.8 2.8	3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3	Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Commercial Rental, Leasing, & Licensing f Rental, Leasing, & Licensing for Use of TP Restaurant and Bars Retail Sales Retail Sales (Single Item Portion Over \$10 MRRA Amount D Communications Transporting Use Tax Purchases Use Tax Purchases (Single Item portion over \$10	for Use P ,000)	015 3 016 3 037 3 010 027 3 020 2 019 0 009 2 13 2 214 2 011 3 017 3 367 1 315 2 005 2 006 2 029 2 369 1	.50 .50 .50 .50 .50 .50 .50 .50 .50 .50	
Contracting – Speculative Builders Contracting – Owner Builder Feed at Wholesale Job Printing Jet Fuel Sales (cents per gallon) Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Hotel/Motel (Additional Tax) 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 Jet Fuel Use Tax (cents per gallon)	01 01 03 11 01 04 02 02 01 00 04 14 se 04 9lse 21 01 06 31 00 00 00 00	2 2.55 2.56 2.57 2.69 \$.6.00 2.69 \$.6.00 2.69 \$.6.00 2.69 \$.6.00 2.69 \$.6.00 2.60 \$.6.00 \$.00 \$	00 00 00 00 00 00 00 015 00 00 00 00 00 00 00 00 00 00 00 00 00	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 Rental, Leasing, & Licensing for Use of TPP Restaurant and Bars Retail Sales Retail Sales Food for Home Consumption MRRA Amount D Communications Transporting Utilities Wastewater Utility Services Use Tax Purchases	012 015 016 037 010 027 020 019 009 044 144 214 011 017 062 315 005 006 004 485 029	2.8 2.8 2.8 2.8 2.8 2.8 2.8 2.8 2.8 2.8	3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3	Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Commercial Rental, Leasing, & Licensing f Rental, Leasing, & Licensing for Use of TP Restaurant and Bars Retail Sales Retail Sales (Single Item Portion Over \$10 MRRA Amount D Communications Transporting Use Tax Purchases Use Tax Purchases (Single Item portion over \$10	for Use P ,000)	015 3 016 3 037 3 010 027 3 020 2 019 0 009 2 13 2 214 2 011 3 017 3 367 1 315 2 005 2 006 2 029 2 369 1	.50 .50 .50 .50 .50 .50 .50 .50 .50 .50	
Contracting – Speculative Builders Contracting – Owner Builder Feed at Wholesale Job Printing Jet Fuel Sales (cents per gallon) Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Hotel/Motel (Additional Tax) 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 Jet Fuel Use Tax (cents per gallon) Use Tax Purchases	01 01 03 111 01 04 02 02 01 01 00 04 14 se 04 4 se 21 01 06 31 00 00 00 00 00 00 00 00 00 00 00 00 00	2 2.55 2.56 2.57 2.09 \$.6.00 2.09 \$.6.00 2.44 2.44 2.45 2.55 2.55 2.66 2.56 2.56 2.56 2.56 2.5	00 00 00 00 00 00 00 00 015 00 00 00 00 00 00 00 00 00 00 00 00 00	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 Rental, Leasing, & Licensing for Use of TPP Restaurant and Bars Retail Sales Retail Sales Food for Home Consumption MRRA Amount D Communications Transporting Utilities Wastewater Utility Services Use Tax Purchases	012 015 016 037 010 027 020 019 009 044 144 214 011 017 062 315 005 006 004 485 029	2.8 2.8 2.8 2.8 2.8 2.8 2.8 2.8 2.8 2.8	3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3	Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Commercial Rental, Leasing, & Licensing f Rental, Leasing, & Licensing for Use of TP Restaurant and Bars Retail Sales Retail Sales (Single Item Portion Over \$10 MRRA Amount D Communications Transporting Use Tax Purchases Use Tax Purchases (Single Item portion over \$10	for Use P ,000)	015 3 016 3 037 3 010 027 3 020 2 019 0 009 2 13 2 214 2 011 3 017 3 367 1 315 2 005 2 006 2 029 2 369 1	.50 .50 .50 .50 .50 .50 .50 .50 .50 .50	
Contracting – Speculative Builders Contracting – Owner Builder Feed at Wholesale Job Printing Jet Fuel Sales (cents per gallon) Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Hotel/Motel (Additional Tax) 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 Jet Fuel Use Tax (cents per gallon)	01 01 03 11 01 04 02 02 01 00 04 14 se 04 9lse 21 01 06 31 00 00 00 00	2 2.55 2.56 2.57 2.09 \$.6.00 2.09 \$.6.00 2.44 2.44 2.45 2.55 2.55 2.66 2.56 2.56 2.56 2.56 2.5	00 00 00 00 00 00 00 015 00 00 00 00 00 00 00 00 00 00 00 00 00	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 Rental, Leasing, & Licensing for Use of TPP Restaurant and Bars Retail Sales Retail Sales Food for Home Consumption MRRA Amount D Communications Transporting Utilities Wastewater Utility Services Use Tax Purchases	012 015 016 037 010 027 020 019 009 044 144 214 011 017 062 315 005 006 004 485 029	2.8 2.8 2.8 2.8 2.8 2.8 2.8 2.8 2.8 2.8	3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3	Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Commercial Rental, Leasing, & Licensing f Rental, Leasing, & Licensing for Use of TP Restaurant and Bars Retail Sales Retail Sales (Single Item Portion Over \$10 MRRA Amount D Communications Transporting Use Tax Purchases Use Tax Purchases (Single Item portion over \$10	for Use P ,000)	015 3 016 3 037 3 010 027 3 020 2 019 0 009 2 13 2 214 2 011 3 017 3 367 1 315 2 005 2 006 2 029 2 369 1	.50 .50 .50 .50 .50 .50 .50 .50 .50 .50	
Contracting – Speculative Builders Contracting – Owner Builder Feed at Wholesale Job Printing Jet Fuel Sales (cents per gallon) Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Hotel/Motel (Additional Tax) Residential Rental, Leasing, & Licensing for Us Commercial Rental, Leasing, & Licensing for Us Rental, Leasing, & Licensing for Use of TPP Restaurant and Bars Retail Sales Retail Sales Food for Home Consumption MRRA Amount D Communications Transporting Utilities Jet Fuel Use Tax (cents per gallon) Use Tax Purchases Use Tax From Inventory	01 01 03 111 01 04 02 02 01 00 04 14 se 04 4 se 21 01 01 06 06 07 00 00 00 00 00 00 00 01 01 01 01 01 01	2 2.55 2.66 2.57 2.09 \$.00 2.09 \$.00 2.44 2.45 2.55 2.55 2.55 2.66 2.66 2.66 2.66 2.6	00 00 00 00 00 00 00 00 015 00 00 00 00 00 00 00 00 00 00 00 00 00	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 Rental, Leasing, & Licensing for Use of TPP Restaurant and Bars Retail Sales Retail Sales Food for Home Consumption MRRA Amount D Communications Transporting Utilities Wastewater Utility Services Use Tax From Inventory	012 015 016 037 010 027 020 019 009 044 144 214 011 017 062 315 006 006 044 485 029 030	2.8 2.8 2.8 2.8 2.8 2.8 2.8 2.8 2.8 2.8	3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3	Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Commercial Rental, Leasing, & Licensing f Rental, Leasing, & Licensing for Use of TP Restaurant and Bars Retail Sales Retail Sales (Single Item Portion Over \$10 MRRA Amount D Communications Transporting Use Tax Purchases Use Tax Purchases (Single item portion over \$ Use Tax From Inventory	for Use P ,000)	015 3 016 3 017 2 010 22 019 0 009 2 019 0 009 2 1011 3 214 2 114 2 117 2 367 1 367 1 367 2 367 2 369 2 005 2 006 2 029 2 369 1 030 2	2.50 2.50 2.50 2.50 2.50 2.50 2.50 2.50	
Contracting – Speculative Builders Contracting – Owner Builder Feed at Wholesale Job Printing Jet Fuel Sales (cents per gallon) Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Hotel/Motel (Additional Tax) Residential Rental, Leasing, & Licensing for Use Commercial Rental, Leasing, & Licensing for Use of TPP Restaurant and Bars Retail Sales Retail Sales Retail Sales Food for Home Consumption MRRA Amount Communications Transporting Utilities Jet Fuel Use Tax (cents per gallon) Use Tax From Inventory (A) "Additional Tax" means in addition to	01 01 03 111 01 04 02 02 01 00 04 14 se 04 Jse 21 01 01 06 00 00 00 00 00 00 00 00 01 01 01 01 01	2 2. 5 2. 6 2. 7 2. 6 2. 9 9 0. 99 2. 14 2. 14 3. 15 2. 2. 15 2. 15 2. 16 2. 16 2. 16 2. 16 2. 16 2. 16 2. 16 3. 1	00 00 00 00 00 00 00 015 00 00 00 00 00 00 00 00 00 00 00 00 00	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 Rental, Leasing, & Licensing for Use of TPP Restaurant and Bars Retail Sales Retail Sales Food for Home Consumption MRRA Amount D Communications Transporting Utilities Wastewater Utility Services Use Tax Purchases Use Tax From Inventory	012 015 016 037 010 027 020 019 009 044 144 214 011 017 062 315 005 006 004 485 029 030	2.8 2.8 2.8 2.8 2.8 2.8 2.8 2.8 2.8 2.8	3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3	Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Commercial Rental, Leasing, & Licensing f Rental, Leasing, & Licensing for Use of TP Restaurant and Bars Retail Sales Retail Sales (Single Item Portion Over \$10 MRRA Amount D Communications Transporting Use Tax Purchases Use Tax Purchases Use Tax From Inventory Review each City/Town for tax on Food	for Use P ,000)	015 3 016 3 037 3 010 2 027 3 020 2 019 0 009 2 044 5 213 2 214 2 011 3 017 3 67 1 315 2 005 2 009 2 369 1 030 2	50 50 50 50 50 50 50 50	mes
Contracting – Speculative Builders Contracting – Owner Builder Feed at Wholesale Job Printing Jet Fuel Sales (cents per gallon) Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Hotel/Motel (Additional Tax) Residential Rental, Leasing, & Licensing for Us Commercial Rental, Leasing, & Licensing for Us Rental, Leasing, & Licensing for Use of TPP Restaurant and Bars Retail Sales Retail Sales Retail Sales Food for Home Consumption MRRA Amount D Communications Transporting Utilities Jet Fuel Use Tax (cents per gallon) Use Tax Purchases Use Tax From Inventory	01 01 03 11 01 04 02 02 01 01 00 04 14 se 04 Use 21 01 06 31 00 00 02 02	2 2.5 2.5 2.66 2.77 2.69 2.14 3.65 2.15 2.16 2.16 2.16 2.16 2.16 2.16 2.16 2.16	00 00 00 00 00 00 00 00 115 00 00 00 00 00 00 00 00 00 00 00 00 00	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 Rental, Leasing, & Licensing for Use of TPP Restaurant and Bars Retail Sales Retail Sales Food for Home Consumption MRRA Amount D Communications Transporting Utilities Wastewater Utility Services Use Tax From Inventory	012 015 016 037 010 027 020 019 009 044 144 214 011 017 062 315 005 006 004 485 029 030	2.8 2.8 2.8 2.8 2.8 2.8 2.8 2.8 2.8 2.8	3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3	Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Commercial Rental, Leasing, & Licensing f Rental, Leasing, & Licensing for Use of TP Restaurant and Bars Retail Sales Retail Sales (Single Item Portion Over \$10 MRRA Amount D Communications Transporting Use Tax Purchases Use Tax Purchases (Single item portion over \$ Use Tax From Inventory	for Use P ,000)	015 3 016 3 037 3 010 2 027 3 020 2 019 0 009 2 044 5 213 2 214 2 011 3 017 3 67 1 315 2 005 2 009 2 369 1 030 2	50 50 50 50 50 50 50 50	ess

TRANSACTION PRIVILEGE AND OTHER TAX RATE TABLES

Effective November 1, 2023

TABLE 2					MUNICIPALITIES				All tax ra	tes are expressed as percentages (%) unle	ss otherv	ise no	ted.
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
QUEEN CREEK	QC			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	g for Use	045	2.25		Call 480-358-3000 to find out if these rate	s apply to	your busine:	ss activi	ities in	Hotel/Motel (Additional Tax) ^B	144	5.00	
Commercial Rental, Leasing, & Licensir		213	2.25		Queen Creek.					Commercial Rental, Leasing, & Licensing for Use	213	2.50	
Rental, Leasing, & Licensing for Use of	TPP	214	2.25							Rental Occupancy	040	2.50	
Restaurant and Bars		011	2.25							Rental, Leasing, & Licensing for Use of TPP	214	2.50	
Retail Sales		017	2.25							Restaurant and Bars	011	2.50	
Retail Sales Food for Home Consumption	on	062	2.25							Retail Sales	017	2.50	
MRRA Amount D		315	2.25							Retail Sales (Single Item Over \$5,000)	717	1.00	
Communications		005	2.25							Retail Sales Food for Home Consumption	062	2.50	
Transporting		006	2.25							MRRA Amount D	315	2.50	
Utilities		004	2.25							Communications	005	2.50	
Use Tax Purchases		029	2.25							Transporting	006	2.50	
Use Tax From Inventory		030	2.25							Utilities	004	2.50	
										Use Tax Purchases	029	2.50	
										Use Tax Purchases (Single Item Over \$5,000)	729	1.00	
										Use Tax From Inventory	030	2.50	

CITY/TOWN NAME	REGION / CITY CODE	BUSINESS	TAX RATE	COUNTY	CITY/TOWN NAME	REGION / CITY CODE	BUSINESS	TAX RATE	COUNTY		N/CITY B	BUSINESS	TAX RATE	COUNTY
SAHUARITA	SA			PMA	SAN LUIS	SU			YMA		SC			MAR
Amusements		012	2.00		Advertising		018	4.00		Advertising		018	1.75	
Contracting – Prime		015	4.00		Amusements		012	4.00		Amusements			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			1.75	
Severance – Metal Mining		019	0.10		Timbering and Other Extraction		020	4.00		Jet Fuel Sales (cents per gallon)			\$.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			0.10	
Residential Rental, Leasing, & Licensing		045	2.00		Residential Rental, Leasing, & Licensing		045	4.00		Publication		009	1.75	
Commercial Rental, Leasing, & Licensing		213	2.00		Commercial Rental, Leasing, & Licensin		213	4.00		Hotels		044	1.75	
Rental, Leasing, & Licensing for Use of T	PP	214	2.00		Rental, Leasing, & Licensing for Use of	TPP	214	4.00		Hotel/Motel (Additional Tax) ^B			5.00	
Restaurant and Bars		011	2.00		Restaurant and Bars		011	4.00		Residential Rental, Leasing, & Licensing for L		045	1.75	
Retail Sales		017	2.00		Retail Sales		017	4.00		Commercial Rental, Leasing, & Licensing for		213	1.75	
MRRA Amount D		315	2.00		Retail Sales (Single Item Portion Over \$		467	1.50		Rental, Leasing, & Licensing for Use of TPP		214	1.75	
Communications		005	2.00		Retail Sales Food for Home Consumption	on	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	do =00\	029	4.00		Transporting		006	1.75	
					Use Tax Purch (Single Item Portion ove	r \$2,500)	469	1.50		Utilities		004	1.75	
					Use Tax From Inventory		030	4.00		Wastewater Removal Services			1.75	
										Jet Fuel Use Tax (cents per gallon)			\$.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

Effective November 1, 2023

MUNICIPALITIES TABLE 2 All tax rates are expressed as percentages (%) unless otherwise noted. REGION/ BUSINESS TAX REGION / BUSINESS TAX REGION / BUSINESS CITY/TOWN NAME COUNTY CITY/TOWN NAME **CITY/TOWN NAME** COUNTY COUNTY CITY CODE CITY CODE CODE RATE CODE RATE CITY CODE CODE RATE **SEDONA** COC/YAV NAV **SIERRA VISTA** СОН SE **SHOW LOW** SL SR 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 Severance - Metal Mining Manufactured Buildings 027 009 3.50 019 0.10 1.95 Publication Hotels Timbering and Other Extraction 044 3.50 009 2.00 020 1.95 Hotels Severance - Metal Mining Hotel/Motel (Additional Tax)B 144 3.50 044 2.00 019 0.10 Commercial Rental, Leasing, & Licensing for Use Hotel/Motel (Additional Tax)^B Publication 213 3.50 3.00 009 144 1.95 Rental, Leasing, & Licensing for Use of TPP Commercial Rental, Leasing, & Licensing for Use Extended Stay 214 3.50 213 2.00 244 5.50 Restaurant and Bars Rental, Leasing, & Licensing for Use of TPP Residential Rental, Leasing, & Licensing for Use 011 3.50 214 2.00 045 1.00 Retail Sales Restaurant and Bars Commercial Rental, Leasing, & Licensing for Use 213 017 3.50 011 2.00 1.00 Retail Sales Rental, Leasing, & Licensing for Use of TPP MRRA Amount ^C 315 3.50 017 2.00 214 1.95 Communications Retail Sales Food for Home Consumption 2.00 Restaurant and Bars 005 3.50 062 011 2.60 Retail Sales Transporting MRRA Amount D 2.00 006 3.50 315 017 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 Use Tax Purchases 029 1.95 Use Tax From Inventory 030 1.95

	EGION / TY CODE	BUSINESS CODE	TAX RATE	COUNTY	CITY/TOWN NAME REGIO		BUSINESS CODE	TAX RATE	COUNTY	CITY/TOWN NAME REGI		BUSINESS CODE	TAX RATE	COUNT
SNOWFLAKE	SN			NAV	SOMERTON SO)			YMA	SOUTH TUCSON S	T			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 Use		045	3.30		Hotel/Motel (Additional Tax) ^B		144	2.00	
Commercial Rental, Leasing, & Licensing for		213	2.00		Commercial Rental, Leasing, & Licensing for Us	se	213	3.30		Residential Rental, Leasing, & Licensing for U		045	2.50	
Rental, Leasing, & Licensing for Use of TPP		214	3.00		Rental, Leasing, & Licensing for Use of TPP		214	3.30		Commercial Rental, Leasing, & Licensing for U	Jse	213	2.50	
Restaurant and Bars		011	3.00		Restaurant and Bars		011	3.30		Commercial Lease (Additional Tax) C		313	4.00	
Retail Sales		017	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	00)	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)	000	2.00											
Use Tax From Inventory		030	3.00											

(A) "Additional Tax" means in addition to Restaurant Tax.	(C) "Additional Tax" m	neans 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	as an Additional (D) Report amount due	e on materials purchased exempt from tax and incorp	orated (E) When reporting for Short Term Motor Vehicle	you must report Business
Hotel tax rate that must be applied and reported (Business C	ode 144). into a Maintenance, Re	epair, Replacement or Alteration (MRRA) project.	Code 214 and 114 for this City.	

TRANSACTION PRIVILEGE AND OTHER TAX RATE TABLES

Effective November 1, 2023

TABLE 2					MUNICIPALITIES				All tax ra	tes are expressed as percentages (%) unle	ss otherwi	se note	d.
	REGION / CITY CODE	BUSINESS CODE	TAX RATE	COUNTY	CITY/TOWN NAME REGIO		BUSINESS	TAX RATE	COUNTY	CITY/TOWN NAME REGION CITY COL		TAX RATE	COUNTY
SPRINGERVILLE	SV			APA	ST JOHNS S.	J			APA	STAR VALLEY SY			GLA
Advertising		018	3.00		Advertising		018	3.00		Advertising	018	2.00	
Amusements		012	3.00		Amusements		012	3.00		Amusements	012	2.00	
Contracting – Prime		015	3.00		Contracting – Prime		015	3.00		Contracting – Prime	015	2.00	
Contracting – Speculative Builders		016	3.00		Contracting – Speculative Builders		016	3.00		Contracting – Speculative Builders	016	2.00	
Contracting – Owner Builder		037	3.00		Contracting – Owner Builder		037	3.00		Contracting – Owner Builder	037	2.00	
Job Printing		010	3.00		Job Printing		010	3.00		Job Printing	010	2.00	
Manufactured Buildings		027	3.00		Manufactured Buildings		027	3.00		Manufactured Buildings	027	2.00	
Timbering and Other Extraction		020	3.00		Timbering and Other Extraction		020	3.00		Timbering and Other Extraction	020	2.00	
Severance – Metal Mining		019	0.10		Severance – Metal Mining		019	0.10		Severance – Metal Mining	019	0.10	
Publication		009	3.00		Publication		009	3.00		Publication	009	2.00	
Hotels		044	3.00		Hotels		044	3.00		Hotels	044	2.00	
Hotel/Motel (Additional Tax) ^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 Us	se	045	2.00		Commercial Rental, Leasing, & Licensing for Use	213	2.00	
Rental Occupancy		040	3.00		Commercial Rental, Leasing, & Licensing for U	Jse	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 / TY CODE	BUSINESS	TAX RATE	COUNTY	CITY/TOWN NAME	REGION / CITY CODE	BUSINESS	TAX RATE	COUNTY		REGION /	BUSINESS CODE	TAX RATE	COU
SUPERIOR	SI			PNL	SURPRISE	SP			MAR	TAYLOR	TL			NA
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 Builde	ers	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 fo	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	for Use	213	2.00		Residential Rental, Leasing, & L	icensing for Use	045	2.20		Commercial Rental, Leasing, & Licensing for	Use	213	2.00	
Rental, Leasing, & Licensing for Use of TP	Ρ	214	4.00		Commercial Rental, Leasing, &	Licensing 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 \$500	0)	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	
Fransporting		006	4.00		Communications		005	2.20		Transporting		006	3.00	
Jtilities		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 November 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 rates are expressed as percentages (%) unless otherwise noted.										
CITY/TOWN NAME	REGION / CITY CODE	BUSINESS	TAX RATE	COUNTY		REGION /	BUSINESS	TAX RATE	COUNTY	CITY/TOWN NAME REG		BUSINESS	TAX RATE	COUNTY
TEMPE	TE			MAR	THATCHER	TC			GRA	<u>TOLLESON</u> T	N			MAR
Advertising		018	1.80		Amusements		012	2.50		Amusements		012	2.50	
Amusements		012	1.80		Contracting – Prime		015	3.50		Contracting – Prime		015	2.50	
Contracting – Prime		015	1.80		Contracting – Speculative Builders		016	3.50		Contracting – Speculative Builders		016	2.50	
Contracting – Speculative Builders		016	1.80		Contracting – Owner Builder		037	3.50		Contracting – Owner Builder		037	2.50	
Contracting – Owner Builder		037	1.80		Job Printing		010	2.50		Job Printing		010	2.50	
Job Printing		010	1.80		Manufactured Buildings		027	2.50		Manufactured Buildings		027	2.50	
Manufactured Buildings		027	1.80		Timbering and Other Extraction		020	2.50		Timbering and Other Extraction		020	2.50	
Timbering and Other Extraction		020	1.80		Severance – Metal Mining		019	0.10		Severance – Metal Mining		019	0.10	
Severance – Metal Mining		019	0.10		Publication		009	2.50		Publication		009	2.50	
Publication		009	1.80		Hotels		044	2.50		Hotels		044	2.50	
Hotels		044	1.80		Hotel/Motel (Additional Tax) ^B		144	3.00		Hotel/Motel (Additional Tax) ^B		144	2.00	
Hotel/Motel (Additional Tax) ^B		144	5.00		Residential Rental, Leasing, & Licensing for	or Use	045	2.00		Residential Rental, Leasing, & Licensing for Use	е	045	2.50	
Residential Rental, Leasing, & Licensing f	or Use	045	1.80		Commercial Rental, Leasing, & Licensing	for Use	213	2.00		Commercial Rental, Leasing, & Licensing for Us	se	213	2.50	
Commercial Rental, Leasing, & Licensing	for Use	213	1.80		Rental, Leasing, & Licensing for Use of TP	PP	214	2.50		Rental, Leasing, & Licensing for Use of TPP		214	2.50	
Rental, Leasing, & Licensing for Use of Ti	PP	214	1.80		Restaurant and Bars		011	2.50		Restaurant and Bars		011	2.50	
Restaurant and Bars		011	1.80		Retail Sales		017	2.50		Retail Sales		017	2.50	
Retail Sales		017	1.80		Retail Sales (Single Item Over \$5,000)		717	1.00		Retail Sales (Single Item Portion Over \$5,000)		357	2.00	
Retail Sales Food for Home Consumption		062	1.80		Retail Sales Food for Home Consumption		062	2.50		Retail Sales Food for Home Consumption		062	2.50	
MRRA Amount D		315	1.80		MRRA Amount D		315	2.50		MRRA Amount D		315	2.50	
Communications		005	1.80		Communications		005	2.50		Communications		005	2.50	
Transporting		006	1.80		Transporting		006	2.50		Transporting		006	2.50	
Utilities		004	1.80		Utilities		004	2.50		Utilities		004	2.50	
Use Tax Purchases		029	1.80		Use Tax Purchases		029	2.50		Use Tax Purchases		029	2.50	
Use Tax From Inventory		030	1.80		Use Tax From Inventory		030	2.50		Use Tax (Single Item Portion Over \$5,000)		359	2.00	
					•					Use tax From Inventory		030	2.50	

	REGION /	BUSINESS CODE	TAX RATE	COUNTY	CITY/TOWN NAME	REGION / CITY CODE	BUSINESS CODE	TAX RATE	COUNTY		EGION / TY CODE	BUSINESS CODE	TAX RATE	COUNTY
TOMBSTONE	TS			СОН	TUCSON	TU		<u> </u>	PMA		TY			COC
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 nig		035	\$4.00 ea		Hotels		044	2.00	
Hotels		044	3.50		Commercial Rental, Leasing, & Licensi	ng 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 TPP	214	2.60		Commercial Rental, Leasing, & Licensing for	or Use	213	2.00	
Residential Rental, Leasing, & Licensing for	Use	045	2.50		Restaurant and Bars		011	2.60		Rental, Leasing, & Licensing for Use of TPF	Р	214	2.00	
Commercial Rental, Leasing, & Licensing for	r 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 Communica	tions) ^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 (Bu Additional Public Utility tax rate that must b 105). (G) If you report under Utilities (Business co Public Utility tax rate that must be applied a	e applied and re de 004), this ci	eported (Busi by has an Add	ness Code litional						

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

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

TRANSACTION PRIVILEGE AND OTHER TAX RATE TABLES

005

006

004

3.00

2.20

2.20

Utilities

Effective November 1, 2023

TAX

RATE

3.00

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\$.03 3.00 3.00

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3.00

3.00

3.00

3.00

3.00

3.00

004

COUNTY

NAV

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** COUNTY **CITY/TOWN NAME** COUNTY CODE RATE CITY CODE RATE CITY CODE CITY CODE CODE RATE CODE **WELLTON** YMA **WILLCOX** WC СОН WT **WICKENBURG** WB MAR/YAV Advertising 018 3.50 018 2.20 Advertising 018 3.00 Advertising Amusements 012 3.50 Amusements 012 3.00 Amusements 2.20 012 Contracting - Prime 015 3.50 Contracting - Prime Contracting - Prime 015 3.00 015 3.50 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 Contracting - Owner Builder 037 3.00 037 3.50 Job Printing 010 3.50 Feed at Wholesale Job Printing 010 3.00 116 2.20 Manufactured Buildings 027 3.50 Job Printing 010 2 20 Manufactured Buildings 027 3.00 Timbering and Other Extraction 020 3.50 Manufactured Buildings 2 20 Timbering and Other Extraction 020 3.00 027 Severance - Metal Mining Severance - Metal Mining 019 0.10 Timbering and Other Extraction 019 0.10 020 2 20 Publication Publication 009 3.50 Severance - Metal Mining 0.10 009 3.00 019 Hotels 044 Hotels 044 3.50 Publication 009 2.20 3.00 Hotel/Motel (Additional Tax) B Hotel/Motel (Additional Tax)B 3.50 144 4.00 144 Hotels 044 2.20 Residential Rental, Leasing, & Licensing for Use Commercial Rental, Leasing, & Licensing for Use 2.50 213 045 Hotel/Motel (Additional Tax)B 144 3.00 3.00 Commercial Rental, Leasing, & Licensing for Use Rental, Leasing, & Licensing for Use of TPP 213 2.50 Residential Rental, Leasing, & Licensing for Use 045 1.70 214 3.00 Rental, Leasing, & Licensing for Use of TPP Commercial Rental, Leasing, & Licensing for Use Restaurant and Bars 214 3.50 213 1.70 011 3.00 Restaurant and Bars 3.50 Retail Sales 011 Rental Occupancy 017 3.00 040 1.70 Retail Sales (Single Item Over \$1,250) Retail Sales Rental, Leasing, & Licensing for Use of TPP 417 2.00 017 3.50 214 2.20 Restaurant and Bars Retail Sales Food for Home Consumption Retail Sales Food for Home Consumption 062 062 3.50 2.20 3.00 011 MRRA Amount 315 3.50 Retail Sales MRRA Amount D 315 3.00 017 2.20 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 Utilities 004 3.00 MRRA Amount D 315 2.20

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
WILLIAMS	WL			COC	WINKELMAN	WM			GLA/PNL	WINSLOW	ws	
Advertising		018	3.50		Advertising		018	3.50		Advertising		018
Amusements		012	3.50		Amusements		012	3.50		Amusements		012
Contracting – Prime		015	3.50		Contracting – Prime		015	3.50		Contracting – Prime		015
Contracting – Speculative Builders		016	3.50		Contracting – Speculative Builders		016	3.50		Contracting – Speculative Builders		016
Contracting – Owner Builder		037	3.50		Contracting – Owner Builder		037	3.50		Contracting – Owner Builder		037
Job Printing		010	3.50		Job Printing		010	3.50		Jet Fuel Sales (cents per gallon)		049
Manufactured Buildings		027	3.50		Manufactured Buildings		027	3.50		Job Printing		010
Timbering and Other Extraction		020	3.50		Timbering and Other Extraction		020	3.50		Manufactured Buildings		027
Severance – Metal Mining		019	0.10		Severance - Metal Mining		019	0.10		Timbering and Other Extraction		020
Publication		009	3.50		Publication		009	3.50		Severance – Metal Mining		019
Hotels		044	4.50		Hotels		044	3.50		Publication		009
Residential Rental, Leasing, & Licensing	for Use	045	3.00		Residential Rental, Leasing, & Licensing	for Use	045	3.50		Hotels		044
Commercial Rental, Leasing, & Licensing	g for Use	213	3.00		Commercial Rental, Leasing, & Licensin	g for Use	213	3.50		Hotel/Motel (Additional Tax) ^B		144
Rental, Leasing, & Licensing for Use of 1	PP	214	3.50		Rental, Leasing, & Licensing for Use of	TPP	214	3.50		Commercial Rental, Leasing, & Licensing	for Use	213
Restaurant and Bars		011	4.50		Restaurant and Bars		011	3.50		Rental Occupancy		040
Retail Sales		017	3.50		Retail Sales		017	3.50		Rental, Leasing, & Licensing for Use of T	PP	214
MRRA Amount D		315	3.50		Retail Sales Food for Home Consumption	n	062	3.50		Restaurant and Bars		011
Communications		005	3.50		MRRA Amount D		315	3.50		Restaurant and Bars (Additional Tax) A		111
Transporting		006	3.50		Communications		005	3.50		Retail Sales		017
Utilities		004	3.50		Transporting		006	3.50		Retail Sales Food for Home Consumption	n	062
					1 5			2.00		MRRA Amount D		315
										Communications		005
										Transporting		006

Communications

Transporting

Utilities

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

TRANSACTION PRIVILEGE AND OTHER TAX RATE TABLES

Effective November 1, 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 fo	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

*** 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. ***

Prepared by ADOR's City Services Team

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

Arizona State, County and City

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

Effective November 1, 2023

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 MARIJUANA TAX RATES FOR SALES IN THESE COUNTIES															
Business Code	TAXABLE ACTIVITY	Cochise (COH)	Coconino (COC)	Gila (GLA)	Graham (GRA)	La Paz (LAP)	Maricopa (MAR)	Mohave (MOH)	Navajo (NAV)	Pima (PMA)	Pinal (PNL)	Santa Cruz (STC)	Yavapai (YAV)	Yuma (YMA)	Apache (APA) Greenlee (GRN)	Accounting Credit Rate for Electronic Filers (STATE TAX ONLY)
	MEDICAL MARIJUANA															
203	Medical Marijuana Retail Sales	6.10%	6.90%	6.60%	6.60%	6.60%	6.30%	5.60%	6.43%	6.10%	6.70%	6.60%	6.35%	6.712%	6.10%	.0672%
221	Medical Marijuana Restaurants & Bars	6.10%	6.90%	6.60%	6.60%	6.60%	6.30%	5.60%	6.43%	6.10%	6.70%	6.60%	6.35%	6.712%	6.10%	.0672%
	ADULT USE MARIJUANA*															
420	420 Adult Use Marijuana Retail Sales 6.10% 6.90% 6.60% 6.60% 6.60% 6.60% 6.30% 5.60% 6.43% 6.10% 6.70% 6.60% 6.35% 6.712% 6.10% 0.672%															
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 addit	ion to th	e transac	tion p	rivilege i	rates sh	own, Ad	lult Use	Marijua	na is s	subject	to a 16	% excis	e tax.		

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

Table 6	RETAIL T	AX RATES	FOR SA	ALES	IN MUNICIPALITIES
APACHE JUNCTION REGION / CITY CODE: AJ COUNTY CODE: MAR/PNL		BUSINESS	TAX RATE		AVONDALE REGION / CITY CODE: AV COUNTY CODE: MAR
All tax rates are expressed as percentage (%) unless otherw	vise 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		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 \$2,00	00	669	1.40		Adult Use Marijuana Retail Sales-9
Retail Sales (Accessories and Ancillary Products)		017	2.40	-	Retail Sales (Accessories and And
Retail Sales (Accessories/Ancillary Products)-Single Item Portion	n 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 T	AX RATES	FOR S	ALES	IN MUNICIPALITIES
	BUCKEYE REGION / CITY CODE: BE COUNTY CODE: MAR		BUSINESS CODE	TAX RATE		BULLHEAD CITY REGION / CITY CODE: BH COUNTY CODE: MOH
	All tax rates are expressed as percentage (%) unless of	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 Over \$5,000)	664	1.10		Medical Marijuana Retail Sales-Item
	Adult Use Marijuana Retail Sales		420	3.00	•	Adult Use Marijuana Retail Sales
	Adult Use Marijuana Retail Sales-Single Item Over \$5,0	00	680	1.10	•	Adult Use Marijuana Retail Sales-Ite
	Retail Sales (Accessories and Ancillary Products)		017	3.00		Retail Sales (Accessories and Ancill
	Retail Sales (Accessories/Ancillary Products)-Single Ite	m Over \$5,000	717	1.10		Retail Sales (Accessories/Ancillary F
	Use Tax Purchases		029	3.00		Use Tax Purchases
•	Use Tax Purchases-Single Item Over \$5,000		729	1.10	•	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 (Addi
٠	Adult Use Marijuana Restaurant		421	3.00		Adult Use Marijuana Restaurant
	Adult Use Marijuana Restaurant (Additional Tax)				•	Adult Use Marijuana Restaurant (Ad

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)		

1	Table 6	RETAIL T	AX RATES	FOR S	ALES	IN MUNICIPALITIES
	CASA GRANDE REGION / CITY CODE: CG COUNTY CODE: PNL		BUSINESS CODE	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 perc
_	Medical Marijuana Retail Sales		203	2.00	<u>-</u> .	Medical Marijuana Retail Sales
_	Medical Marijuana Retail Sales-Single Item Portion Over \$5	,000	656	1.50		Medical Marijuana Retail Sales-Iter
	Adult Use Marijuana Retail Sales		420	2.00	_	Adult Use Marijuana Retail Sales
_	Adult Use Marijuana Retail Sales-Single Item Portion Over \$	\$5,000	672	1.50		Adult Use Marijuana Retail Sales-l
_	Retail Sales (Accessories and Ancillary Products)		017	2.00	-	Retail Sales (Accessories and Anc
_	Retail Sales (Accessories/Ancillary Products)-Single Item Po	ortion Over \$5,000	357	1.50	-	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	1.80	-	Medical Marijuana Restaurant
-	Medical Marijuana Restaurant (Additional Tax)		-		-	Medical Marijuana Restaurant (Add
_	Adult Use Marijuana Restaurant		421	1.80	-	Adult Use Marijuana Restaurant
_	Adult 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 CODE	TAX RATE
All tax rates are expressed as percentage (%) unless otherwise noted.		
Medical Marijuana Retail Sales	203	1.50
Medical Marijuana Retail Sales-Item Over		-
Adult Use Marijuana Retail Sales	420	1.50
Adult Use Marijuana Retail Sales-Item Over		_
Retail Sales (Accessories and Ancillary Products)	017	1.50
Retail Sales (Accessories/Ancillary Products)-Item Over		-
Use Tax Purchases	029	1.50
Use Tax Purchases-Item Over	-	-
Use Tax From Inventory	030	1.50
Medical Marijuana Restaurant	221	1.50
Medical Marijuana Restaurant (Additional Tax)	-	_
Adult Use Marijuana Restaurant	421	1.50
Adult Use Marijuana Restaurant (Additional Tax)		_

CHINO VALLEY REGION / CITY CODE: CV COUNTY CODE: YAV	BUSINESS 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 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-Sing
•	Adult Use Marijuana Retail Sales		420	3.50		Adult Use Marijuana Retail Sales
	Adult Use Marijuana Retail Sales-Item Over		-		•	Adult Use Marijuana Retail SalesS
	Retail Sales (Accessories and Ancillary Products)		017	3.50	•	Retail Sales (Accessories and Ancill
٠	Retail Sales (Accessories/Ancillary Products)-Item Over			-		Retail Sales (Accessories/Ancillary F
	Use Tax Purchases			-	•	Use Tax Purchases
٠	Use Tax Purchases-Item Over			-	•	Use Tax Purchases-Item Over
٠	Use Tax From Inventory			-	•	Use Tax From Inventory
٠	Medical Marijuana Restaurant		221	3.50	•	Medical Marijuana Restaurant
٠	Medical Marijuana Restaurant (Additional Tax)			-		Medical Marijuana Restaurant (Addi
•	Adult Use Marijuana Restaurant		421	3.50		Adult Use Marijuana Restaurant
	Adult Use Marijuana Restaurant (Additional Tax)				•	Adult Use Marijuana Restaurant (Ad

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

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

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)		-

221

421

3.50

3.50

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

Medical Marijuana Restaurant

Adult Use Marijuana Restaurant

Medical Marijuana Restaurant (Additional Tax)

Adult Use Marijuana Restaurant (Additional Tax)

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

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 S	SALES	IN MUNICIPALITIES
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 (%	6) unless otherwise 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 0	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	n Over \$1,000	667	2.00	-	Adult Use Marijuana Retail Sales-Iter
Retail Sales (Accessories and Ancillary Prod	ucts)	017	3.00	-	Retail Sales (Accessories and Ancilla
Retail Sales (Accessories/Ancillary Products)-Single Item Over \$1,000	157	2.00	-	Retail Sales (Accessories/Ancillary P
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 Ta	x)			-	Medical Marijuana Restaurant (Additi
Adult Use Marijuana Restaurant		421	3.00	-	Adult Use Marijuana Restaurant
Adult Use Marijuana Restaurant (Additional	Гах)	-		-	Adult Use Marijuana Restaurant (Add

EL MIRAGE REGION / CITY CODE: EM 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)		

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

FLAGSTAFF REGION / CITY CODE: FS COUNTY CODE: COC	BUSINESS	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	S 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	rwise noted.				All tax rates are expressed as percent
	Medical Marijuana Retail Sales		203	2.00	-	Medical Marijuana Retail Sales
	Medical Marijuana Retail Sales-Item Over					Medical Marijuana Retail Sales-Item (
	Adult Use Marijuana Retail Sales		420	2.00		Adult Use Marijuana Retail Sales
	Adult Use Marijuana Retail Sales-Item Over				•	Adult Use Marijuana Retail Sales-Item
	Retail Sales (Accessories and Ancillary Products)		017	2.00	-	Retail Sales (Accessories/Ancillary Pr
•	Retail Sales (Accessories/Ancillary Products)-Item Over				-	Retail Sales (Accessories/Ancillary Pr
•	Use Tax Purchases		029	2.00	-	Use Tax Purchases
•	Use Tax Purchases-Item Over				-	Use Tax Purchases-Item Over
•	Use Tax From Inventory		030	2.00	-	Use Tax From Inventory
•	Medical Marijuana Restaurant		221	2.00	-	Medical Marijuana Restaurant
•	Medical Marijuana Restaurant (Additional Tax)				-	Medical Marijuana Restaurant (Addition
	Adult Use Marijuana Restaurant		421	2.00	-	Adult Use Marijuana Restaurant
	Adult Use Marijuana Restaurant (Additional Tax)				-	Adult Use Marijuana Restaurant (Add
					-	

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

FREDONIA REGION / CITY CODE: FD COUNTY CODE: COC	BUSINESS	TAX RATI
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	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 othe	rwise noted.				All tax rates are expressed as percent
_	Medical Marijuana Retail Sales		203	1.50	_,	Medical Marijuana Retail Sales
	Medical Marijuana Retail Sales-Item Over				_	Medical Marijuana Retail Sales-Single
	Adult Use Marijuana Retail Sales		420	1.50	_	Adult Use Marijuana Retail Sales
	Adult Use Marijuana Retail Sales-Item Over		-	-	-	Adult Use Marijuana Retail Sales-Sin
	Retail Sales (Accessories and Ancillary Products)		017	1.50	-	Retail Sales (Accessories and Ancilla
_	Retail Sales (Accessories/Ancillary Products)-Item Over				-	Retail Sales (Accessories/Ancillary 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	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	S FOR	SALES	S IN MUNICIPALITIES
	GUADALUPE REGION / CITY CODE: GU COUNTY CODE: MAR		BUSINESS	TAX RATE		HAYDEN REGION / CITY CODE: HY COUNTY CODE: GLA
	All tax rates are expressed as percentage (%) unless othe	rwise noted.				All tax rates are expressed as percent
_	Medical Marijuana Retail Sales		203	4.00	_	Medical Marijuana Retail Sales
	Medical Marijuana Retail Sales-Item Over					Medical Marijuana Retail Sales-Item (
-	Adult Use Marijuana Retail Sales		420	4.00	-	Adult Use Marijuana Retail Sales
-	Adult Use Marijuana Retail Sales-Item Over		-		-	Adult Use Marijuana Retail Sales-Iten
-	Retail Sales (Accessories and Ancillary Products)		017	4.00	-	Retail Sales (Accessories and Ancilla
-	Retail Sales (Accessories/Ancillary Products)-Item Over		-		-	Retail Sales (Accessories/Ancillary Pr
-	Use Tax Purchases		029	4.00	-	Use Tax Purchases
-	Use Tax Purchases-Item Over		-		-	Use Tax Purchases-Item Over
-	Use Tax From Inventory		030	4.00	-	Use Tax From Inventory
-	Medical Marijuana Restaurant		221	5.00	-	Medical Marijuana Restaurant
-	Medical Marijuana Restaurant (Additional Tax)		-		-	Medical Marijuana Restaurant (Additi
-	Adult Use Marijuana Restaurant		421	5.00	-	Adult Use Marijuana Restaurant
-	Adult Use Marijuana Restaurant (Additional Tax)				-	Adult Use Marijuana Restaurant (Add

HAYDEN REGION / CITY CODE: HY COUNTY CODE: GLA	BUSINESS	TAX RATE
All tax rates are expressed as percentage (%) unless otherwise noted.		
Medical Marijuana Retail Sales	203	3.00
Medical Marijuana Retail Sales-Item Over		
Adult Use Marijuana Retail Sales	420	3.00
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)		
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	 029 030 221	3.00

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	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	IN MUNICIPALITIES		
i	IEROME 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 othe	wise 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-Item
	Adult Use Marijuana Retail Sales		420	3.50		Adult Use Marijuana Retail Sales
	Adult Use Marijuana Retail Sales-Item Over		1 <u></u> 1		•	Adult Use Marijuana Retail Sales-Iter
_	Retail Sales (Accessories and Ancillary Products)		017	3.50		Retail Sales (Accessories and Ancilla
_	Retail Sales (Accessories/Ancillary Products)-Item Over					Retail Sales (Accessories/Ancillary Pr
_	Use Tax Purchases					Use Tax Purchases
_	Use Tax Purchases-Item Over					Use Tax Purchases-Item Over
_	Use Tax From Inventory					Use Tax From Inventory
_	Medical Marijuana Restaurant		221	4.50		Medical Marijuana Restaurant
_	Medical Marijuana Restaurant (Additional Tax)		-	-		Medical Marijuana Restaurant (Additi
_	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)		-

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 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	203	2.50
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		2.50
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	-	
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		
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	420	2.50
Retail Sales (Accessories/Ancillary Products)-Item Over Use Tax Purchases Use Tax Purchases-Item Over Use Tax From Inventory		
Use Tax Purchases Use Tax Purchases-Item Over Use Tax From Inventory	017	2.50
Use Tax Purchases-Item Over Use Tax From Inventory		
Use Tax From Inventory	029	2.50
·		
Maral Martina Books and	030	2.50
Medical Marijuana Restaurant	221	2.50
Medical Marijuana Restaurant (Additional Tax)	222	1.00
Adult Use Marijuana Restaurant		2.50
Adult Use Marijuana Restaurant (Additional Tax)	421	1.00

LAKE HAVASU CITY REGION / CITY CODE: LH COUNTY CODE: MOH	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)	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 SALES					IN MUNICIPALITIES		
٠	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 other	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 (Add		
	Adult Use Marijuana Restaurant		421	2.80		Adult Use Marijuana Restaurant		
	Adult Use Marijuana Restaurant (Additional Tax)			-		Adult Use Marijuana Restaurant (Ad		

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

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

MARICOPA REGION / CITY CODE: MP COUNTY CODE: PNL	BUSINESS 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)	-	-
		-

	Table 6	ALES	IN MUNICIPALITIES			
RE	IESA GION / CITY CODE: ME DUNTY CODE: MAR		BUSINESS CODE	TAX RATE		MIAMI REGION / CITY CODE: MM COUNTY CODE: GLA
All	tax rates are expressed as percentage (%) unless oth	erwise noted.				All tax rates are expressed as perce
	Medical Marijuana Retail Sales		203	2.00	_	Medical Marijuana Retail Sales
	Medical Marijuana Retail Sales-Item Over				_	Medical Marijuana Retail Sales-Item
· ·	Adult Use Marijuana Retail Sales		420	2.00	-	Adult Use Marijuana Retail Sales
	Adult Use Marijuana Retail Sales-Item Over				-	Adult Use Marijuana Retail Sales-Ite
-	Retail Sales (Accessories and Ancillary Products)		017	2.00	-	Retail Sales (Accessories and Ancil
	Retail Sales (Accessories/Ancillary Products)-Item Over				-	Retail Sales (Accessories/Ancillary
	Use Tax Purchases		029	2.00	-	Use Tax Purchases
	Use Tax Purchases-Item Over				-	Use Tax Purchases-Item Over
	Use Tax From Inventory		030	2.00	-	Use Tax From Inventory
	Medical Marijuana Restaurant		221	2.00	-	Medical Marijuana Restaurant
	Medical Marijuana Restaurant (Additional Tax)			-	-	Medical Marijuana Restaurant (Addi
	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	RETAIL TA	X RATES	FOR S	ALES	IN MUNICIPALITIES
	PAGE REGION / CITY CODE: PG COUNTY CODE: COC		BUSINESS CODE	TAX RATE		PARADISE VALLEY REGION / CITY CODE: PV COUNTY CODE: MAR
	All tax rates are expressed as percentage (%) unless other	erwise 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 F	Portion Over \$3,000	387	2.00		Retail Sales (Accessories/Ancillary
-	Use Tax Purchases		029	3.00		Use Tax Purchases
-	Use Tax Purchases-Single Item Portion Over \$3,000		389	2.00		Use Tax Purchases-Item Over
-	Use Tax From Inventory		030	3.00		Use Tax From Inventory
-	Medical Marijuana Restaurant		221	4.00		Medical Marijuana Restaurant
-	Medical Marijuana Restaurant (Additional Tax)			-		Medical Marijuana Restaurant (Addi
	Adult Use Marijuana Restaurant		421	4.00		Adult Use Marijuana Restaurant

Adult Use Marijuana Restaurant (Additional Tax)

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

PARKER REGION / CITY CODE: PK COUNTY CODE: LAP	BUSINESS CODE	TAX RATE
All tax rates are expressed as percentage (%) unless otherwise noted.		
Medical Marijuana Retail Sales	203	2.00
Medical Marijuana Retail Sales-Single Item Portion Over \$2,500	663	1.00
Adult Use Marijuana Retail Sales	420	2.00
Adult Use Marijuana Retail Sales-Single Item Portion Over \$2,500	679	1.00
Retail Sales (Accessories and Ancillary Products)	017	2.00
Retail Sales (Accessories/Ancillary Products)-Single Item Portion Over \$2,500	467	1.00
Use Tax Purchases	1	
Use Tax Purchases-Item Over	1	
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	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	TAX RATES	FOR	SALES	IN MUNICIPALITIES
	PAYSON REGION / CITY CODE: PS COUNTY CODE: GLA		BUSINESS CODE	TAX RATE		PEORIA REGION / CITY CODE: PE COUNTY CODE: MAR/YAV
	All tax rates are expressed as percentage (%) unless othe	rwise noted.				All tax rates are expressed as percen
_	Medical Marijuana Retail Sales		203	2.88	_,	Medical Marijuana Retail Sales
_	Medical Marijuana Retail Sales-Item Over				_	Medical Marijuana Retail Sales-Item
	Adult Use Marijuana Retail Sales		420	2.88	_	Adult Use Marijuana Retail Sales
_	Adult Use Marijuana Retail Sales-Item Over		-	-	-	Adult Use Marijuana Retail Sales-Iter
_	Retail Sales (Accessories and Ancillary Products)		017	2.88	-	Retail Sales (Accessories and Ancilla
_	Retail Sales (Accessories/Ancillary Products)-Item Over		-		-	Retail Sales (Accessories/Ancillary Pr
_	Use Tax Purchases				-	Use Tax Purchases
_	Use Tax Purchases-Item Over				-	Use Tax Purchases-Item Over
_	Use Tax From Inventory		-		-	Use Tax From Inventory
_	Medical Marijuana Restaurant		221	2.88	-	Medical Marijuana Restaurant
_	Medical Marijuana Restaurant (Additional Tax)		-		-	Medical Marijuana Restaurant (Additi
_	Adult Use Marijuana Restaurant		421	2.88	-	Adult Use Marijuana Restaurant
-	Adult Use Marijuana Restaurant (Additional Tax)		-	-	-	Adult Use Marijuana Restaurant (Add

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

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

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

Table 6 RETAIL TAX RATES FOR SALES IN MUNICIPALITIES PINETOP-LAKESIDE BUSINESS TAX REGION / CITY CODE: PP RATE CODE **COUNTY CODE: NAV** All tax rates are expressed as percentage (%) unless otherwise noted. 3.00 Medical Marijuana Retail Sales Medical Marijuana Retail Sales-Single Item Portion Over \$5,000 656 1.50 Adult Use Marijuana Retail Sales 420 3.00 Adult Use Marijuana Retail Sales-Single Item Portion Over \$5,000 1.50 Retail Sales (Accessories and Ancillary Products) 017 3.00 Retail Sales (Accessories/Ancillary Products)-Single Item Portion Over \$5,000 357 1.50 Use Tax Purchases Use Tax Purchases-Item Over Use Tax From Inventory Medical Marijuana Restaurant 221 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

PRESCOTT REGION / CITY CODE: PR 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)		

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	TAX RATES	FOR	SALES	IN MUNICIPALITIES
	QUEEN CREEK REGION / CITY CODE: QC COUNTY CODE: MAR/PNL		BUSINESS CODE	TAX RATE		QUEEN CREEK SPECIAL DI REGION / CITY CODE: QD COUNTY CODE: MAR
	All tax rates are expressed as percentage (%) unless other	wise noted.				All tax rates are expressed as percen
_	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-Iter
	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 P
	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)

QUEEN CREEK SPECIAL DISTRICT REGION / CITY CODE: QD 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-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 RATES	S FOR	SALES	IN MUNICIPALITIES
	SAN LUIS REGION / CITY CODE: SU COUNTY CODE: YMA		BUSINESS	TAX RATE		SCOTTSDALE REGION / CITY CODE: SC COUNTY CODE: MAR
	All tax rates are expressed as percentage (%) unless other	wise noted.				All tax rates are expressed as percen
	Medical Marijuana Retail Sales		203	4.00	_,	Medical Marijuana Retail Sales
	Medical Marijuana Retail Sales-Single Item Portion Over \$2,	500	663	1.50	_,	Medical Marijuana Retail Sales-Item (
	Adult Use Marijuana Retail Sales		420	4.00	_	Adult Use Marijuana Retail Sales
	Adult Use Marijuana Retail Sales-Single Item Portion Over \$	2,500	679	1.50		Adult Use Marijuana Retail Sales-Iten
	Retail Sales (Accessories and Ancillary Products)		017	4.00	-	Retail Sales (Accessories and Ancilla
٠	Retail Sales (Accessories/Ancillary Products)-Single Item Po	ortion Over \$2,500	467	1.50	-	Retail Sales (Accessories/Ancillary Pr
٠	Use Tax Purchases		029	4.00	-	Use Tax Purchases
	Use Tax Purchases-Single Item Portion Over \$2,500		469	1.50	-	Use Tax Purchases-Item Over
	Use Tax From Inventory		030	4.00	-	Use Tax From Inventory
	Medical Marijuana Restaurant		221	4.00	-	Medical Marijuana Restaurant
	Medical Marijuana Restaurant (Additional Tax)				-	Medical Marijuana Restaurant (Additi
	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	TAX RATE
All tax rates are expressed as percentage (%) unless otherwise noted.		
Medical Marijuana Retail Sales	203	1.75
Medical Marijuana Retail Sales-Item Over		
Adult Use Marijuana Retail Sales	420	1.75
Adult Use Marijuana Retail Sales-Item Over		
Retail Sales (Accessories and Ancillary Products)	017	1.75
Retail Sales (Accessories/Ancillary Products)-Item Over		-
Use Tax Purchases	029	1.55
Use Tax Purchases-Item Over		
Use Tax From Inventory	030	1.55
Medical Marijuana Restaurant	221	1.75
Medical Marijuana Restaurant (Additional Tax)		-
Adult Use Marijuana Restaurant	421	1.75
Adult Use Marijuana Restaurant (Additional Tax)		

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

SHOW LOW REGION / CITY CODE: SL COUNTY CODE: NAV	BUSINESS 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 T	AX RATES	FOR	SALES	IN MUNICIPALITIES
٠	SIERRA VISTA REGION / CITY CODE: SR COUNTY CODE: COH		BUSINESS	TAX RATE		SNOWFLAKE REGION / CITY CODE: SN COUNTY CODE: NAV
	All tax rates are expressed as percentage (%) unless othe	rwise noted.				All tax rates are expressed as percen
	Medical Marijuana Retail Sales		203	1.95		Medical Marijuana Retail Sales
	Medical Marijuana Retail Sales-Item Over					Medical Marijuana Retail Sales-Singl
	Adult Use Marijuana Retail Sales		420	1.95		Adult Use Marijuana Retail Sales
	Adult Use Marijuana Retail Sales-Item Over		-	-		Adult Use Marijuana Retail Sales-Sin
	Retail Sales (Accessories and Ancillary Products)		017	1.95	-	Retail Sales (Accessories and Ancilla
	Retail Sales (Accessories/Ancillary Products)-Item Over		-		-	Retail Sales(Accessories/Ancillary Pr
	Use Tax Purchases		029	1.95	-	Use Tax Purchases
	Use Tax Purchases-Item Over		-		-	Use Tax Purchases-Single Item Porti
	Use Tax From Inventory		030	1.95	-	Use Tax From Inventory
	Medical Marijuana Restaurant		221	2.60	-	Medical Marijuana Restaurant
	Medical Marijuana Restaurant (Additional Tax)				-	Medical Marijuana Restaurant (Additi
	Adult Use Marijuana Restaurant		421	2.60	-	Adult Use Marijuana Restaurant
	Adult Use Marijuana Restaurant (Additional Tax)			-	-	Adult Use Marijuana Restaurant (Ado
					-	

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

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

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

	Table 6	RETAIL	TAX RATES	S FOR	SALES	S IN MUNICIPALITIES
	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 other	wise noted.				All tax rates are expressed as percent
_	Medical Marijuana Retail Sales		203	3.00	_,	Medical Marijuana Retail Sales
	Medical Marijuana Retail Sales-Single Item Portion Over \$1,	000	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-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 \$1,000	397	2.00	-	Retail Sales (Accessories/Ancillary Pr
_	Use Tax Purchases				-	Use Tax Purchases
_	Use Tax Purchases-Item Over				-	Use Tax Purchases-Item Over
_	Use Tax From Inventory				-	Use Tax From Inventory
_	Medical Marijuana Restaurant		221	3.00	-	Medical Marijuana Restaurant
-	Medical Marijuana Restaurant (Additional Tax)		-		-	Medical Marijuana Restaurant (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 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)		

STAR VALLEY REGION / CITY CODE: SY COUNTY CODE: GLA	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)	_	

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	-	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	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 RATES FOR SALES IN MUNICIPALITIES **TOLLESON** BUSINESS TAX REGION / CITY CODE: TN RATE CODE **COUNTY CODE: MAR** All tax rates are expressed as percentage (%) unless otherwise noted. 2.50 Medical Marijuana Retail Sales Medical Marijuana Retail Sales-Single Item Portion Over \$5,000 656 2.00 Adult Use Marijuana Retail Sales 2.50 Adult Use Marijuana Retail Sales-Single Item Portion Over \$5,000 2.00 Retail Sales (Accessories and Ancillary Products) 017 2.50 Retail Sales (Accessories/Ancillary Products)-Single Item Portion Over \$5,000 357 2.00 Use Tax Purchases 2.50 029 Use Tax Purchases-Single Item Portion Over \$5,000 2.00 Use Tax From Inventory 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)

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)		-

All tax rates are expressed as percentage (%) unless otherwise noted. Medical Marijuana Retail Sales Medical Marijuana Retail Sales-Item Over	203	2.60
·	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 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	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		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 P
•	Use Tax Purchases				-	Use Tax Purchases
•	Use Tax Purchases-Item Over		-		-	Use Tax Purchases-Item Over
٠	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	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 1	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				<u>.</u>	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

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