## Transaction Privilege and Other Tax Rate Tables

NO CHANGES EFFECTIVE FEBRUARY 1, 2024

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

(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

Alizolia S	tate, County and City				11	ANSA						AX RAT	LIADL	LO		Ellective F	ebruary 1, 2024
	TABLE 1		1		1		TAX R	ATES FC	R SALE	S IN THE	SE COU	NTIES			T	1	
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	3.75%	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	6.60%	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	6.60%	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	6.60%	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	6.60%	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	6.60%	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	6.60%	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	6.60%	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	6.60%	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	6.60%	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	6.60%	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	6.60%	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	6.60%	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	6.60%	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	6.60%	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 <sup>b</sup>	6.55%	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	6.55%	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	6.60%	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 <sup>c</sup>	65¢	65¢	65¢	65¢	65¢	65¢	65¢	65¢	65¢	65¢	65¢	65¢	65¢	65¢	N/A	N/A
049	Jet Fuel Tax <sup>d</sup>	3.66¢	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 i	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 <sup>g</sup>	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

<sup>\*\*</sup>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.
- 1) 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

TABLE 2	DECICAL!	DUCINICOC	TAY		MUNICIPALITIES	DITORIEGO	TAY		tes are expressed as percentages (%) unle			
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	TAX RATE	COUN
APACHE JUNCTION	AJ	7722		MAR/PNL	AVONDALE AV	7722		MAR	BENSON BS	772		COF
Advertising		018	2.40	-	Advertising	018	2.50		Advertising	018	3.50	
musements		012	2.40		Amusements	012	2.50		Amusements	012	3.50	
Contracting – Prime		015	2.40		Contracting – Prime	015	2.50		Contracting – Prime	015	4.00	
Contracting – Speculative Builders		016	2.40		Contracting – Speculative Builders	016	2.50		Contracting – Speculative Builders	016	4.00	
Contracting – Owner Builder		037	2.40		Contracting – Owner Builder	037	2.50		Contracting – Owner Builder	037	4.00	
eed at Wholesale		116	2.40		Job Printing	010	2.50		Job Printing	010	3.50	
lob Printing		010	2.40		Manufactured Buildings	027	2.50		Jet Fuel Sales (cents per gallon)	049	\$.035	
Manufactured Buildings		027	2.40		Timbering and Other Extraction	020	2.50		Manufactured Buildings	027	3.50	
imbering and Other Extraction		020	2.40		Severance – Metal Mining	019	0.10		Timbering and Other Extraction	020	3.50	
Severance – Metal Mining		019	0.10		Publication	009	2.50		Severance – Metal Mining	019	0.10	
Publication		009	2.40		Hotels	044	2.50		Publication	009	3.50	
Hotels		044	2.40		Hotel/Motel (Additional Tax) <sup>B</sup>	144	2.00		Hotels	044	3.50	
Hotel/Motel (Additional Tax) <sup>B</sup>		144	2.40		Residential Rental, Leasing and Licensing for Use	045	2.50		Hotel/Motel (Additional Tax) <sup>B</sup>	144	2.00	
Residential Rental, Leasing and Licensin	na for Use	045	2.20		Commercial Rental, Leasing, & Licensing for Use	213	2.50		Residential Rental, Leasing, & Licensing for Use	045	2.50	
Commercial Rental, Leasing, & Licensing		213	2.20		Rental, Leasing, & Licensing for Use of TPP	214	2.50		Commercial Rental, Leasing, & Licensing for Use	213	2.50	
Rental Occupancy	3	040	2.20		Restaurant and Bars	011	2.50		Rental, Leasing, & Licensing for Use of TPP	214	2.50	
Rental, Leasing, & Licensing for Use of T	TPP	214	2.40		Retail Sales	017	2.50		Restaurant and Bars	011	3.50	
Restaurant and Bars		011	2.40		Retail Sales (Single Item Over \$5,000)	717	1.50		Retail Sales	017	3.50	
Retail Sales		017	2.40		Retail Sales Food for Home Consumption	062	2.50		Retail Sales (Single Item Over \$5,000)	717	1.00	
Retail Sales (Single Item Portion Over \$2	2 000)	297	1.40		MRRA Amount D	315	2.50		Retail Sales Food for Home Consumption	062	3.50	
Retail Sales Food for Home Consumption	, ,	062	2.40		Communications	005	2.50		MRRA Amount D	315	3.50	
MRRA Amount D	,,,,	315	2.40		Transporting	006	2.50		Communications	005	3.50	
Communications		005	3.40		Utilities	004	2.50		Transporting	006	3.50	
		005	2.40		Use Tax Purchases	029	1.50		Utilities		3.50	
ransporting Jtilities		006			Use Tax From Inventory	030	1.50		Jet Fuel Use Tax (cents per gallon)	004		
Juliues Jse Tax Purchases			3.40		Ose rax From inventory	030	1.50		Use Tax Purchases	051	\$.035	
	20)	029	2.40 1.40							029	3.50	
Jse Tax (Single Item Portion Over \$2,00	JO)	299							Use Tax Purchases (Single Item Over \$5,000)	729	1.00	
Jse Tax From Inventory		030	2.40						Use Tax From Inventory	030	3.50	
CITY/TOWN NAME	REGION / CITY CODE	BUSINESS	TAX RATE	COUNTY	CITY/TOWN NAME REGION CITY COI		TAX RATE	COUNTY	CITY/TOWN NAME REGION / CITY CODE	BUSINESS	TAX RATE	COUN
BISBEE	BB	CODE	NAIE	СОН	BUCKEYE BE	DE CODE	KAIE	MAR	BULLHEAD CITY BH	CODE	KAIE	MOH
Advertising		018	3.50	0011	Advertising	018	3.00		Advertising	018	2.00	
Amusements					· ·				Amusements			
Amusements Contracting – Prime		012	3.50		Amusements	012	3.00		Amusements Contracting – Prime	012	2.00	
Contracting – Prime		012 015	3.50 3.50		Amusements Contracting – Prime	012 015	3.00 3.00		Contracting – Prime	012 015	2.00 2.00	
Contracting – Prime Contracting – Speculative Builders		012 015 016	3.50 3.50 3.50		Amusements Contracting – Prime Contracting – Speculative Builders	012 015 016	3.00 3.00 3.00		Contracting – Prime Contracting – Speculative Builders	012 015 016	2.00 2.00 2.00	
Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder		012 015 016 037	3.50 3.50 3.50 3.50		Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder	012 015 016 037	3.00 3.00 3.00 3.00		Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder	012 015 016 037	2.00 2.00 2.00 2.00	
Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Feed at Wholesale		012 015 016 037 116	3.50 3.50 3.50 3.50 3.50		Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Feed at Wholesale	012 015 016 037 116	3.00 3.00 3.00 3.00 3.00		Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing	012 015 016 037 010	2.00 2.00 2.00 2.00 2.00	
Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Feed at Wholesale Job Printing		012 015 016 037 116 010	3.50 3.50 3.50 3.50 3.50 3.50		Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Feed at Wholesale Job Printing	012 015 016 037 116 010	3.00 3.00 3.00 3.00 3.00 3.00		Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing Jet Fuel Sales (cents per gallon)	012 015 016 037 010 049	2.00 2.00 2.00 2.00 2.00 \$.03	
Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Feed at Wholesale Job Printing Manufactured Buildings		012 015 016 037 116 010 027	3.50 3.50 3.50 3.50 3.50 3.50 3.50		Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Feed at Wholesale Job Printing Manufactured Buildings	012 015 016 037 116 010 027	3.00 3.00 3.00 3.00 3.00 3.00 3.00		Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing Jet Fuel Sales (cents per gallon) Manufactured Buildings	012 015 016 037 010 049 027	2.00 2.00 2.00 2.00 2.00 \$.03 2.00	
Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Feed at Wholesale lob Printing Manufactured Buildings Fimbering and Other Extraction		012 015 016 037 116 010 027 020	3.50 3.50 3.50 3.50 3.50 3.50 3.50 3.50		Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Feed at Wholesale Job Printing Manufactured Buildings Timbering and Other Extraction	012 015 016 037 116 010 027 020	3.00 3.00 3.00 3.00 3.00 3.00 3.00 3.00		Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing Jet Fuel Sales (cents per gallon) Manufactured Buildings Timbering and Other Extraction	012 015 016 037 010 049 027 020	2.00 2.00 2.00 2.00 2.00 \$.03 2.00 2.00	
Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Feed at Wholesale Job Printing Manufactured Buildings Fimbering and Other Extraction Severance – Metal Mining		012 015 016 037 116 010 027 020 019	3.50 3.50 3.50 3.50 3.50 3.50 3.50 3.50		Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Feed at Wholesale Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining	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		Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing Jet Fuel Sales (cents per gallon) Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining	012 015 016 037 010 049 027 020 019	2.00 2.00 2.00 2.00 2.00 \$.03 2.00 2.00 0.10	
Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Feed at Wholesale Job Printing Manufactured Buildings Fimbering and Other Extraction Severance – Metal Mining Publication		012 015 016 037 116 010 027 020 019 009	3.50 3.50 3.50 3.50 3.50 3.50 3.50 3.50		Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Feed at Wholesale Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication	012 015 016 037 116 010 027 020 019	3.00 3.00 3.00 3.00 3.00 3.00 3.00 0.10 3.00		Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing Jet Fuel Sales (cents per gallon) Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication	012 015 016 037 010 049 027 020 019	2.00 2.00 2.00 2.00 2.00 \$.03 2.00 2.00 0.10 2.00	
Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Feed at Wholesale Job Printing Manufactured Buildings Firmbering and Other Extraction Severance – Metal Mining Publication Hotels		012 015 016 037 116 010 027 020 019 009 044	3.50 3.50 3.50 3.50 3.50 3.50 3.50 0.10 3.50 3.50		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	012 015 016 037 116 010 027 020 019 009	3.00 3.00 3.00 3.00 3.00 3.00 3.00 0.10 3.00 3.0		Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing Jet Fuel Sales (cents per gallon) Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels	012 015 016 037 010 049 027 020 019 009	2.00 2.00 2.00 2.00 2.00 \$.03 2.00 2.00 0.10 2.00 2.00	
Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Feed at Wholesale lob Printing Manufactured Buildings Firmbering and Other Extraction Severance – Metal Mining Publication Hotels Hotel/Motel (Additional Tax)	rfor Uso	012 015 016 037 116 010 027 020 019 009 044 144	3.50 3.50 3.50 3.50 3.50 3.50 3.50 0.10 3.50 3.50 5.00		Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Feed at Wholesale Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Hotel/Motel (Additional Tax) <sup>B</sup>	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 0.10 3.00 3.0		Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing Jet Fuel Sales (cents per gallon) Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Hotel/Motel (Additional Tax) <sup>B</sup>	012 015 016 037 010 049 027 020 019 009 044 144	2.00 2.00 2.00 2.00 2.00 \$.03 2.00 2.00 0.10 2.00 2.00 3.00	
Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Feed at Wholesale Job Printing Manufactured Buildings Fimbering and Other Extraction Severance – Metal Mining Publication Hotels Hotel/Motel (Additional Tax) Residential Rental, Leasing, & Licensing		012 015 016 037 116 010 027 020 019 009 044 144 045	3.50 3.50 3.50 3.50 3.50 3.50 3.50 3.50		Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Feed at Wholesale Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Hotel/Motel (Additional Tax) <sup>B</sup> Residential Rental, Leasing, & Licensing for Use	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		Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing Jet Fuel Sales (cents per gallon) Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Hotel/Motel (Additional Tax) <sup>B</sup> Commercial Rental, Leasing, & Licensing for Use	012 015 016 037 010 049 027 020 019 009 044 144 213	2.00 2.00 2.00 2.00 2.00 \$.03 2.00 0.10 2.00 2.00 3.00 2.00	
Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Feed at Wholesale lob Printing Manufactured Buildings Fimbering and Other Extraction Severance – Metal Mining Publication Hotels Residential Rental, Leasing, & Licensing Commercial Rental, Leasing, & Licensing	g for Use	012 015 016 037 116 010 027 020 019 009 044 144 045 213	3.50 3.50 3.50 3.50 3.50 3.50 3.50 3.50		Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Feed at Wholesale Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Hotel/Motel (Additional Tax) <sup>B</sup> Residential Rental, Leasing, & Licensing for Use Commercial Rental, Leasing, & Licensing for Use	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 0.10 3.00 3.0		Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing Jet Fuel Sales (cents per gallon) Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Hotel/Motel (Additional Tax) <sup>B</sup> Commercial Rental, Leasing, & Licensing for Use Rental, Leasing, & Licensing for Use of TPP	012 015 016 037 010 049 027 020 019 009 044 144 213 214	2.00 2.00 2.00 2.00 2.00 \$.03 2.00 0.10 2.00 2.00 3.00 2.00 2.00	
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Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Feed at Wholesale lob Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication lotels Hotel/Motel (Additional Tax) <sup>B</sup> Residential Rental, Leasing, & Licensing Commercial Rental, Leasing, & Licensing Rental, Leasing, & Licensing Rental, Leasing, & Licensing Restaurant and Bars Retail Sales Retail Sales Retail Sales Food for Home Consumption MRRA Amount Communications Transporting	g for Use TPP	012 015 016 037 116 010 027 020 019 009 044 144 045 213 214 011 017 062 315 005	3.50 3.50 3.50 3.50 3.50 3.50 3.50 3.50		Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Feed at Wholesale Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Hotel/Motel (Additional Tax) <sup>B</sup> Residential Rental, Leasing, & Licensing for Use Commercial Rental, Leasing, & Licensing for Use Rental Occupancy Rental, Leasing, & Licensing for Use of TPP Restaurant and Bars Retail Sales Retail Sales Retail Sales (Single Item Over \$5,000) Retail Sales Food for Home Consumption MRRA Amount D Communications Transporting Utilities Use Tax Purchases	012 015 016 037 116 010 027 020 019 009 044 144 045 213 040 214 011 017 717 7062 315 005 006 004 029	3.00 3.00 3.00 3.00 3.00 3.00 3.00 3.00		Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing Jet Fuel Sales (cents per gallon) Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Hotel/Motel (Additional Tax) <sup>B</sup> Commercial Rental, Leasing, & Licensing for Use Rental, Leasing, & Licensing for Use of TPP Restaurant and Bars Retail Sales MRRA Amount D Communications Transporting Utilities Jet Fuel Use Tax (cents per gallon) Use Tax Purchases	012 015 016 037 010 049 027 020 019 009 044 144 213 214 011 017 315 005 006 004 051 029	2.00 2.00 2.00 2.00 2.00 2.00 2.00 2.00	
Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Feed at Wholesale lob Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication lotels Hotel/Motel (Additional Tax) <sup>B</sup> Residential Rental, Leasing, & Licensing Commercial Rental, Leasing, & Licensing Rental, Leasing, & Licensing Rental, Leasing, & Licensing Restaurant and Bars Retail Sales Retail Sales Retail Sales Food for Home Consumption MRRA Amount Communications Transporting	g for Use TPP	012 015 016 037 116 010 027 020 019 009 044 144 045 213 214 011 017 062 315 005	3.50 3.50 3.50 3.50 3.50 3.50 3.50 3.50		Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Feed at Wholesale Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Hotel/Motel (Additional Tax) <sup>B</sup> Residential Rental, Leasing, & Licensing for Use Commercial Rental, Leasing, & Licensing for Use Rental Occupancy Rental, Leasing, & Licensing for Use of TPP Restaurant and Bars Retail Sales Retail Sales (Single Item Over \$5,000) Retail Sales Food for Home Consumption MRRA Amount D Communications Transporting Utilities Use Tax Purchases Use Tax Purchases Use Tax Purchases (Single Item Over \$5,000)	012 015 016 037 116 010 027 020 019 009 044 144 045 213 040 214 011 017 717 062 315 006 004 029 729	3.00 3.00 3.00 3.00 3.00 3.00 3.00 3.00		Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing Jet Fuel Sales (cents per gallon) Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Hotel/Motel (Additional Tax) <sup>B</sup> Commercial Rental, Leasing, & Licensing for Use Rental, Leasing, & Licensing for Use of TPP Restaurant and Bars Retail Sales MRRA Amount D Communications Transporting Utilities Jet Fuel Use Tax (cents per gallon) Use Tax Purchases	012 015 016 037 010 049 027 020 019 009 044 144 213 214 011 017 315 005 006 004 051 029	2.00 2.00 2.00 2.00 2.00 2.00 2.00 2.00	
Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Feed at Wholesale lob Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication lotels Hotel/Motel (Additional Tax) <sup>B</sup> Residential Rental, Leasing, & Licensing Commercial Rental, Leasing, & Licensing Rental, Leasing, & Licensing Rental, Leasing, & Licensing Restaurant and Bars Retail Sales Retail Sales Retail Sales Food for Home Consumption MRRA Amount Communications Transporting	g for Use TPP	012 015 016 037 116 010 027 020 019 009 044 144 045 213 214 011 017 062 315 005	3.50 3.50 3.50 3.50 3.50 3.50 3.50 3.50		Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Feed at Wholesale Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Hotel/Motel (Additional Tax) <sup>B</sup> Residential Rental, Leasing, & Licensing for Use Commercial Rental, Leasing, & Licensing for Use Rental Occupancy Rental, Leasing, & Licensing for Use of TPP Restaurant and Bars Retail Sales Retail Sales Retail Sales (Single Item Over \$5,000) Retail Sales Food for Home Consumption MRRA Amount D Communications Transporting Utilities Use Tax Purchases	012 015 016 037 116 010 027 020 019 009 044 144 045 213 040 214 011 017 717 7062 315 005 006 004 029	3.00 3.00 3.00 3.00 3.00 3.00 3.00 3.00		Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing Jet Fuel Sales (cents per gallon) Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Hotel/Motel (Additional Tax) <sup>B</sup> Commercial Rental, Leasing, & Licensing for Use Rental, Leasing, & Licensing for Use of TPP Restaurant and Bars Retail Sales MRRA Amount D Communications Transporting Utilities Jet Fuel Use Tax (cents per gallon) Use Tax Purchases	012 015 016 037 010 049 027 020 019 009 044 144 213 214 011 017 315 005 006 004 051 029	2.00 2.00 2.00 2.00 2.00 2.00 2.00 2.00	
Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Feed at Wholesale lob Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication lotels Hotel/Motel (Additional Tax) <sup>B</sup> Residential Rental, Leasing, & Licensing Commercial Rental, Leasing, & Licensing Rental, Leasing, & Licensing Rental, Leasing, & Licensing Restaurant and Bars Retail Sales Retail Sales Retail Sales Food for Home Consumption MRRA Amount Communications Transporting	g for Use TPP on	012 015 016 037 116 010 027 020 019 009 044 144 045 213 214 011 017 062 315 005 006 004	3.50 3.50 3.50 3.50 3.50 3.50 3.50 3.50	1 (0	Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Feed at Wholesale Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Hotel/Motel (Additional Tax) <sup>B</sup> Residential Rental, Leasing, & Licensing for Use Commercial Rental, Leasing, & Licensing for Use Rental Occupancy Rental, Leasing, & Licensing for Use of TPP Restaurant and Bars Retail Sales Retail Sales (Single Item Over \$5,000) Retail Sales Food for Home Consumption MRRA Amount D Communications Transporting Utilities Use Tax Purchases Use Tax Purchases Use Tax Purchases (Single Item Over \$5,000)	012 015 016 037 116 010 027 020 019 009 044 144 045 213 040 214 011 777 717 062 315 005 006 004 029 729 030	3.00 3.00 3.00 3.00 3.00 3.00 3.00 3.00		Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing Jet Fuel Sales (cents per gallon) Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Hotel/Motel (Additional Tax) <sup>B</sup> Commercial Rental, Leasing, & Licensing for Use Rental, Leasing, & Licensing for Use of TPP Restaurant and Bars Retail Sales MRRA Amount D Communications Transporting Utilities Jet Fuel Use Tax (cents per gallon) Use Tax Purchases	012 015 016 037 010 049 027 020 019 009 044 144 213 214 011 017 315 005 006 004 051 029 030	2.00 2.00 2.00 2.00 2.00 2.00 2.00 2.00	
Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Feed at Wholesale lob Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Hotel/Motel (Additional Tax) <sup>B</sup> Residential Rental, Leasing, & Licensing Commercial Rental, Leasing, & Licensing Rental, Leasing, & Licensing for Use of T Restaurant and Bars Retail Sales Retail Sales Retail Sales Food for Home Consumption MRRA Amount D Communications Transporting Utilities	g for Use TPP on to Restaura	012 015 016 037 116 010 027 020 019 009 044 144 045 213 214 011 017 062 315 005 004	3.50 3.50 3.50 3.50 3.50 3.50 3.50 3.50		Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Feed at Wholesale Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Hotel/Motel (Additional Tax) <sup>B</sup> Residential Rental, Leasing, & Licensing for Use Commercial Rental, Leasing, & Licensing for Use Rental Occupancy Rental, Leasing, & Licensing for Use of TPP Restaurant and Bars Retail Sales Retail Sales (Single Item Over \$5,000) Retail Sales Food for Home Consumption MRRA Amount D Communications Transporting Utilities Use Tax Purchases Use Tax Purchases Use Tax From Inventory	012 015 016 037 116 010 027 020 019 009 044 144 045 213 040 214 017 717 062 315 005 006 004 029 729 030	3.00 3.00 3.00 3.00 3.00 3.00 3.00 3.00	F	Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing Jet Fuel Sales (cents per gallon) Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Hotel/Motel (Additional Tax) <sup>B</sup> Commercial Rental, Leasing, & Licensing for Use Rental, Leasing, & Licensing for Use of TPP Restaurant and Bars Retail Sales MRRA Amount D Communications Transporting Utilities Jet Fuel Use Tax (cents per gallon) Use Tax Purchases Use Tax From Inventory	012 015 016 037 010 049 027 020 019 009 044 144 213 214 011 017 315 005 006 004 051 029 030	2.00 2.00 2.00 2.00 \$.03 2.00 2.00 2.00 2.00 2.00 2.00 2.00 2	ss

#### TRANSACTION PRIVILEGE AND OTHER TAX RATE TABLES

TABLE 2					MUNICIPALITIES				All tax rate	es are expressed as percentages (%) uni	rcentages (%) unless otherwise noted.				
	REGION /	BUSINESS CODE	TAX RATE	COUNTY		REGION /	BUSINESS CODE	TAX RATE	COUNTY	CITY/TOWN NAME REGION CITY CO		S TAX RATE	COUN		
CAMP VERDE	CE			YAV	CAREFREE	CA			MAR	CASA GRANDE CG			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) <sup>B</sup>		144	3.00		Hotel/Motel (Additional Tax) <sup>B</sup>		144	3.00		Hotel/Motel (Additional Tax) <sup>B</sup>	144	5.00			
Residential Rental, Leasing, & Licensing for	Use	045	2.00		Residential Rental, Leasing, & Licensing for	Use	045	3.00		Residential Rental, Leasing, & Licensing for Use	045	1.80			
Commercial Rental, Leasing, & Licensing fo	r Use	213	2.00		Commercial Rental, Leasing, & Licensing for	· Use	213	3.00		Commercial Rental, Leasing, & Licensing for Us	e 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 \$5,00	00)	357	1.00		Retail Sales Food for Home Consumption		062	2.00		Retail Sales (Single Item Portion Over \$5,000)	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 /	BUSINESS CODE	TAX RATE	COUNTY	CITY/TOWN NAME	REGION / CITY CODE	BUSINESS CODE	TAX RATE	COUNTY		REGION / CITY CODE	BUSINESS CODE	TAX RATE	COUNTY
CAVE CREEK	CK			MAR	CHANDLER	CH			MAR	CHINO VALLEY	CV			YAV
Advertising		018	3.00		Advertising		018	1.50		Advertising		018	4.00	
Amusements		012	3.00		Amusements		012	1.50		Amusements		012	4.00	
Contracting – Prime		015	5.00		Contracting – Prime		015	1.50		Contracting – Prime		015	4.00	
Contracting – Speculative Builders		016	5.00		Contracting – Speculative Builders		016	1.50		Contracting – Speculative Builders		016	4.00	
Contracting – Owner Builder		037	5.00		Contracting – Owner Builder		037	1.50		Contracting – Owner Builder		037	4.00	
Feed at Wholesale		116	3.00		Job Printing		010	1.50		Job Printing		010	4.00	
Job Printing		010	3.00		Jet Fuel Sales (cents per gallon)		049	\$.023		Jet Fuel Sales (cents per gallon)		049	\$.015	
Manufactured Buildings		027	3.00		Manufactured Buildings		027	1.50		Manufactured Buildings		027	2.00	
Timbering and Other Extraction		020	3.00		Timbering and Other Extraction		020	1.50		Timbering and Other Extraction		020	4.00	
Severance – Metal Mining		019	0.10		Severance – Metal Mining		019	0.10		Severance – Metal Mining		019	0.10	
Publication		009	3.00		Publication		009	1.50		Publication		009	4.00	
Hotels		044	3.00		Hotels		044	1.50		Hotels		044	4.00	
Hotel/Motel (Additional Tax) <sup>B</sup>		144	4.00		Hotel/Motel (Additional Tax) <sup>B</sup>		144	2.90		Hotel/Motel (Additional Tax) <sup>B</sup>		144	4.00	
Residential Rental, Leasing, & Licensing for		045	3.00		Residential Rental, Leasing, & Licensing for U	Use	045	1.50		Residential Rental, Leasing, & Licensing for	Use	045	3.00	
Commercial Rental, Leasing, & Licensing for	Use	213	3.00		Commercial Rental, Leasing, & Licensing for	Use	213	1.50		Commercial Rental, Leasing, & Licensing fo	r Use	213	3.00	
Rental Occupancy		040	3.00		Rental, Leasing, & Licensing for Use of TPP		214	1.50		Rental Occupancy		040	3.00	
Rental, Leasing, & Licensing for Use of TPP		214	3.00		Restaurant and Bars		011	1.80		Rental, Leasing, & Licensing for Use of TPP		214	4.00	
Restaurant and Bars		011	3.00		Retail Sales		017	1.50		Restaurant and Bars		011	4.00	
Retail Sales		017	3.00		Retail Sales Food for Home Consumption		062	1.50		Retail Sales		017	4.00	
Retail Sales Food for Home Consumption		062	3.00		MRRA Amount D		315	1.50		Retail Sales Food for Home Consumption		062	4.00	
MRRA Amount D		315	3.00		Communications		005	2.75		MRRA Amount D		315	4.00	
Communications		005	3.00		Transporting		006	1.50		Communications		005	4.00	
Transporting		006	3.00		Utilities		004	2.75		Transporting		006	4.00	
Utilities		004	3.00		Jet Fuel Use Tax (cents per gallon)		051	\$.023		Utilities		004	4.00	
Use Tax Purchases		029	3.00		Use Tax Purchases		029	1.50		Jet Fuel Use Tax (cents per gallon)		051	\$.015	
Use Tax From Inventory		030	3.00		Use Tax From Inventory		030	1.50		Use Tax Purchases		029	3.00	
•										Use Tax From Inventory		030	3.00	

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

#### TRANSACTION PRIVILEGE AND OTHER TAX RATE TABLES

Effective February 1, 2024

030

3.00

TABLE 2					MUNICIPALITIES				All tax rat	es are expressed as percentages (%)	unless	otherwise	noted.	. ]
	EGION / TY CODE	BUSINESS	TAX RATE	COUNTY	CITY/TOWN NAME	REGION / CITY CODE	BUSINESS	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) <sup>B</sup>		144	2.00		Residential Rental, Leasing, & Licensing for	or Use	045	3.00		Hotel/Motel (Additional Tax) <sup>B</sup>		144	7.00	
Residential Rental, Leasing, & Licensing for	r Use	045	3.00		Commercial Rental, Leasing, & Licensing	for Use	213	3.00		Residential Rental, Leasing, & Licensing for	Use	045	2.00	
Commercial Rental, Leasing, & Licensing for	or Use	213	3.00		Rental, Leasing, & Licensing for Use of TF	PP	214	3.00		Commercial Rental, Leasing, & Licensing for	Use	213	2.00	
Rental, Leasing, & Licensing for Use of TPF	Ρ	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 \$9,9	999)	377	2.00		Restaurant and Bars		011	3.50	
Retail Sales Food for Home Consumption		062	3.00		Retail Sales Food for Home Consumption		062	3.00		Retail Sales		017	3.00	
MRRA Amount D		315	3.50		MRRA Amount D		315	3.00		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	

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) <sup>B</sup>		144	3.00	
Residential Rental, Leasing, & Licensin		045	3.00	
Commercial Rental, Leasing, & Licensi	ing for Use	213	3.00	
Rental Occupancy		040	3.00	
Rental, Leasing, & Licensing for Use o	f TPP	214	3.00	
Restaurant and Bars		011	3.00	
Retail Sales		017	3.00	
Retail Sales (Single Item Over \$10,000	0)	917	1.50	
Retail Sales Food for Home Consumpt	ion	062	3.00	
MRRA Amount D		315	3.00	
Communications		005	3.00	
Transporting		006	3.00	
Utilities		004	3.00	
Use Tax Purchases		029	3.00	
Use Tax Purchases (Single Item Over	\$10,000)	929	1.50	
Use Tax From Inventory		030	3.00	

CITY/TOWN NAME	REGION / CITY CODE	BUSINESS CODE	TAX RATE	COUNTY	CITY/TOWN NAME	REGION / CITY CODE	BUSINESS CODE	TAX RATE	COUNTY
COTTONWOOD	CW			YAV	DEWEY-HUMBOLDT	DH			YAV
Advertising		018	3.50		Advertising		018	2.00	
Amusements		012	3.50		Amusements		012	2.00	
Contracting – Prime		015	4.50		Contracting – Prime		015	2.00	
Contracting – Speculative Builders		016	4.50		Contracting – Speculative Builders		016	2.00	
Contracting – Owner Builder		037	4.50		Contracting – Owner Builder		037	2.00	
Job Printing		010	3.50		Job Printing		010	2.00	
Manufactured Buildings		027	3.50		Manufactured Buildings		027	2.00	
Timbering and Other Extraction		020	3.50		Timbering and Other Extraction		020	2.00	
Severance – Metal Mining		019	0.10		Severance – Metal Mining		019	0.10	
Publication		009	3.50		Publication		009	2.00	
Hotels		044	3.50		Hotels		044	2.00	
Hotel/Motel (Additional Tax) <sup>B</sup>		144	3.50		Hotel/Motel (Additional Tax) <sup>B</sup>		144	2.00	
Residential Rental, Leasing, & Licensing	g for Use	045	3.00		Residential Rental, Leasing, & Licensing	for Use	045	2.00	
Commercial Rental, Leasing, & Licensir	ng for Use	213	3.50		Commercial Rental, Leasing, & Licensin	g for Use	213	2.00	
Rental Occupancy		040	3.50		Rental, Leasing, & Licensing for Use of	ГРР	214	2.00	
Rental, Leasing, & Licensing for Use of	TPP	214	3.50		Restaurant and Bars		011	2.00	
Restaurant and Bars		011	3.50		Retail Sales		017	2.00	
Retail Sales		017	3.50		Retail Sales Food for Home Consumption	n	062	2.00	
Retail Sales Food for Home Consumption	on	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	

Use Tax From Inventory

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

#### TRANSACTION PRIVILEGE AND OTHER TAX RATE TABLES

TABLE 2				MUNICIPALITIES			All tax ra	ates are expressed as percentages (%) unle			oted.	
CITY/TOWN NAME REGION / CITY CODE	BUSINES	S TAX RATE	COUNTY	CITY/TOWN NAME REGION / CITY CODE	BUSINESS CODE	TAX RATE	COUNTY	CITY/TOWN NAME CITY	ION / BUSIN		TAX RATE	COUN
<u>DOUGLAS</u> DL			СОН	<u>DUNCAN</u> DC			GRN	<u>EAGAR</u> E	-			APA
Advertising	018	3.80		Advertising	018	2.00		Amusements	01		3.00	
Amusements	012	3.80		Amusements	012	2.00		Contracting – Prime	01		3.00	
Contracting – Prime	015	3.80		Contracting – Prime	015	2.00		Contracting – Speculative Builders	01		3.00	
Contracting – Speculative Builders	016	3.80		Contracting – Speculative Builders	016	2.00		Contracting – Owner Builder	03	7	3.00	
Contracting – Owner Builder	037	3.80		Contracting – Owner Builder	037	2.00		Job Printing	01	0	3.00	
Feed at Wholesale	116	3.80		Job Printing	010	2.00		Manufactured Buildings	02	7	3.00	
Job Printing	010	3.80		Manufactured Buildings	027	2.00		Timbering and Other Extraction	02	:0	3.00	
Manufactured Buildings	027	3.80		Timbering and Other Extraction	020	2.00		Severance – Metal Mining	01	9	0.10	
Timbering and Other Extraction	020	3.80		Severance – Metal Mining	019	0.10		Publication	00	9	3.00	
Severance – Metal Mining	019	0.10		Publication	009	2.00		Hotels	04		3.00	
Publication	009	3.80		Hotels	044	2.00		Hotel/Motel (Additional Tax) <sup>B</sup>	14		3.00	
Hotels	044	3.80		Hotel/Motel (Additional Tax) <sup>B</sup>	144	3.00		Residential Rental, Leasing, & Licensing for Us			3.00	
Hotel/Motel (Additional Tax) <sup>B</sup>	144	4.00		Residential Rental, Leasing, & Licensing for Use	045	2.00		Commercial Rental, Leasing, & Licensing for Us			3.00	
Residential Rental, Leasing and Licensing for Use	045	2.80		Commercial Rental, Leasing, & Licensing for Use	213	2.00		Rental Occupancy	04		3.00	
Commercial Rental, Leasing, & Licensing for Use	213	2.80		Rental, Leasing, & Licensing for Use of TPP	214	2.00		Rental, Leasing, & Licensing for Use of TPP	21		3.00	
Rental Occupancy	040	2.80		Restaurant and Bars	011	2.00		Restaurant and Bars	01		3.00	
Rental, Leasing, & Licensing for Use of TPP	214	3.80		Retail Sales	017	2.00		Retail Sales	01		3.00	
Restaurant and Bars	011	3.80		Retail Sales Food for Home Consumption	062	2.00		Retail Sales (Single Item Over \$1,000)	15		2.00	
Retail Sales	017	3.80		MRRA Amount D	315	2.00		Retail Sales Food for Home Consumption	06		3.00	
Retail Sales (Single Item Portion Over \$10,000)	367	2.80		Communications	005	2.00		MRRA Amount D	31		3.00	
Retail Sales Food for Home Consumption	062	3.80		Transporting	006	2.00		Communications	00		3.00	
MRRA Amount D	315	3.80		Utilities	004	2.00		Transporting	00		3.00	
Communications	005	3.80						Utilities	00		3.00	
Transporting	006	3.80						Use Tax Purchases	02		3.00	
Utilities	004	3.80						Use Tax Purchases (Single Item Over \$1,000)	15	9	2.00	
Use Tax Purchases	029	3.80						Use Tax From Inventory	03	0	3.00	
Use Tax Purchases (Single Item Portion Over \$10,00)	0) 369	2.80										
Use Tax Purchases (Single Item Portion Over \$10,000 Use Tax From Inventory	030	2.80 3.80										
Use Tax From Inventory  CITY/TOWN NAME  REGION/		3.80 TAX	COUNTY	CITY/TOWN NAME REGION / CITY CODE	BUSINESS CODE	TAX RATE	COUNTY	CITY/TOWN NAME REGION / CITY CODE		S TA		OUNTY
Use Tax From Inventory	030 BUSINESS	3.80	COUNTY	CITY/TOWN NAME REGION / CITY CODE ELOY EL	BUSINESS CODE		COUNTY	CITY/TOWN NAME CITY CODE			E	COC
Use Tax From Inventory  CITY/TOWN NAME  REGION/ CITY CODE	030 BUSINESS	3.80 TAX		CITY/TOWN NAME CITY CODE				CITY/TOWN NAME CITY CODE			E C	
Use Tax From Inventory  CITY/TOWN NAME  EL MIRAGE Advertising  REGION/ CITY CODE EM  REGION/	030 BUSINESS CODE	3.80 TAX RATE 3.00		ELOY EL Advertising	CODE 018	3.00		FLAGSTAFF FS Advertising	018	2.2	E C	
Use Tax From Inventory  CITY/TOWN NAME  EL MIRAGE Advertising Amusements  REGION/ CITY CODE EM Advertising	030 BUSINESS CODE  018 012	3.80 TAX RATE 3.00 3.00		ELOY EL Advertising Amusements	018 012	3.00 3.00		FLAGSTAFF FS Advertising Amusements	018 012	2.23 2.23	E C 31 31	
Use Tax From Inventory  CITY/TOWN NAME  EL MIRAGE Advertising Amusements Contracting – Prime	030  BUSINESS CODE  018 012 015	3.80 TAX RATE 3.00 3.00 3.00		ELOY EL Advertising Amusements Contracting – Prime	018 012 015	3.00 3.00 4.50		FLAGSTAFF FS Advertising Amusements Contracting – Prime	018 012 015	2.23 2.23 2.23	E C 31 31 31	
Use Tax From Inventory  CITY/TOWN NAME  EL MIRAGE Advertising Amusements Contracting – Prime Contracting – Speculative Builders	030  BUSINESS CODE  018 012 015 016	3.80 TAX RATE 3.00 3.00 3.00 3.00		ELOY EL  Advertising Amusements Contracting – Prime Contracting – Speculative Builders	018 012 015 016	3.00 3.00 4.50 4.50		FLAGSTAFF FS Advertising Amusements Contracting – Prime Contracting – Speculative Builders	018 012 015 016	2.23 2.23 2.23 2.23	E C 31 31 31 31	
Use Tax From Inventory  CITY/TOWN NAME  EL MIRAGE Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder	030  BUSINESS CODE  018 012 015 016 037	3.80 TAX RATE 3.00 3.00 3.00 3.00 3.00		ELOY EL  Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder	018 012 015 016 037	3.00 3.00 4.50 4.50 4.50		FLAGSTAFF FS Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder	018 012 015 016 037	2.26 2.26 2.26 2.26 2.26 2.26	E C 31 31 31 31 31	
Use Tax From Inventory  CITY/TOWN NAME  EL MIRAGE  Advertising  Amusements  Contracting – Prime  Contracting – Speculative Builders  Contracting – Owner Builder  Job Printing	030  BUSINESS CODE  018 012 015 016 037 010	3.80 TAX RATE 3.00 3.00 3.00 3.00 3.00 3.00 3.00		ELOY EL  Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing	018 012 015 016 037 010	3.00 3.00 4.50 4.50 4.50 3.00		FLAGSTAFF FS Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Feed at Wholesale	018 012 015 016 037 116	2.23 2.23 2.23 2.23 2.23 2.23	E C 31 31 31 31 31 31	
Use Tax From Inventory  CITY/TOWN NAME  EL MIRAGE Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing Manufactured Buildings	030  BUSINESS CODE  018 012 015 016 037 010 027	3.80 TAX RATE 3.00 3.00 3.00 3.00 3.00 3.00 3.00 3.00 3.00		ELOY EL  Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing Manufactured Buildings	018 012 015 016 037 010 027	3.00 3.00 4.50 4.50 4.50 3.00 3.00		FLAGSTAFF FS  Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Feed at Wholesale Job Printing	018 012 015 016 037 116 010	2.23 2.23 2.23 2.23 2.23 2.23 2.23	E C 31 31 31 31 31 31 31	
Use Tax From Inventory  CITY/TOWN NAME  EL MIRAGE Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing Manufactured Buildings Timbering and Other Extraction	030  BUSINESS CODE  018 012 015 016 037 010 027 020	3.80 TAX RATE 3.00 3.00 3.00 3.00 3.00 3.00 3.00 3.00 3.00 3.00		ELOY Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing Manufactured Buildings Timbering and Other Extraction	018 012 015 016 037 010 027 020	3.00 3.00 4.50 4.50 4.50 3.00 3.00 3.00		FLAGSTAFF FS  Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Feed at Wholesale Job Printing Manufactured Buildings	018 012 015 016 037 116 010 027	2.20 2.20 2.20 2.20 2.20 2.20 2.20 2.20	E C C C C C C C C C C C C C C C C C C C	
Use Tax From Inventory  CITY/TOWN NAME  EL MIRAGE  Advertising  Amusements  Contracting – Prime  Contracting – Speculative Builders  Contracting – Owner Builder  Job Printing  Manufactured Buildings  Timbering and Other Extraction  Severance – Metal Mining	030  BUSINESS CODE  018 012 015 016 037 010 027 020 019	3.80 TAX RATE 3.00 3.00 3.00 3.00 3.00 3.00 3.00 3.00 0.10		ELOY Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining	018 012 015 016 037 010 027 020 019	3.00 3.00 4.50 4.50 4.50 3.00 3.00 3.00 0.10		FLAGSTAFF FS  Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Feed at Wholesale Job Printing Manufactured Buildings Timbering and Other Extraction	018 012 015 016 037 116 010 027 020	2.24 2.25 2.26 2.26 2.26 2.26 2.26 2.26 2.26	E C C S S S S S S S S S S S S S S S S S	
Use Tax From Inventory  CITY/TOWN NAME  EL MIRAGE  Advertising  Amusements  Contracting – Prime  Contracting – Speculative Builders  Contracting – Owner Builder  Job Printing  Manufactured Buildings  Timbering and Other Extraction  Severance – Metal Mining  Publication	030  BUSINESS CODE  018 012 015 016 037 010 027 020 019 009	3.80 TAX RATE 3.00 3.00 3.00 3.00 3.00 3.00 3.00 3.00 3.00 3.00 3.00 3.00 3.00		ELOY EL  Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing Manufactured Buildings 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 3.00 3.00 3.00 0.10 3.00		FLAGSTAFF FS  Advertising  Amusements  Contracting – Prime  Contracting – Speculative Builders  Contracting – Owner Builder  Feed at Wholesale  Job Printing  Manufactured Buildings  Timbering and Other Extraction  Severance – Metal Mining	018 012 015 016 037 116 010 027 020 019	2.20 2.20 2.21 2.20 2.20 2.20 2.20 2.20	E C C S S S S S S S S S S S S S S S S S	
Use Tax From Inventory  CITY/TOWN NAME  EL MIRAGE  Advertising  Amusements  Contracting – Prime  Contracting – Speculative Builders  Contracting – Owner Builder  Job Printing  Manufactured Buildings  Timbering and Other Extraction  Severance – Metal Mining  Publication  Hotels	030  BUSINESS CODE  018 012 015 016 037 010 027 020 019 009 044	3.80 TAX RATE 3.00 3.00 3.00 3.00 3.00 3.00 3.00 0.10 3.00 3.00 3.00 3.00 3.00		ELOY EL  Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels	018 012 015 016 037 010 027 020 019 009 044	3.00 3.00 4.50 4.50 3.00 3.00 3.00 0.10 3.00 4.00		FLAGSTAFF FS  Advertising  Amusements  Contracting – Prime  Contracting – Speculative Builders  Contracting – Owner Builder  Feed at Wholesale  Job Printing  Manufactured Buildings  Timbering and Other Extraction  Severance – Metal Mining  Publication	018 012 015 016 037 116 010 027 020 019	2.20 2.20 2.20 2.20 2.20 2.20 2.20 2.20	E C C C C C C C C C C C C C C C C C C C	
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) <sup>B</sup>	030  BUSINESS CODE  018 012 015 016 037 010 027 020 019 009 044 144	3.80 TAX RATE 3.00 3		ELOY Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Hotel/Motel (Additional Tax) <sup>B</sup>	018 012 015 016 037 010 027 020 019 009 044 144	3.00 3.00 4.50 4.50 4.50 3.00 3.00 3.00 0.10 3.00 4.00 3.00		ETHYTOWN 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	2.24 2.22 2.23 2.24 2.24 2.24 2.24 2.24	E C C C C C C C C C C C C C C C C C C C	
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) <sup>B</sup> Residential Rental, Leasing, & Licensing for Use	030  BUSINESS CODE  018 012 015 016 037 010 027 020 019 009 044 144 045	3.80 TAX RATE  3.00 3.00 3.00 3.00 3.00 3.00 3.00 3.		ELOY  Advertising  Amusements  Contracting – Prime  Contracting – Speculative Builders  Contracting – Owner Builder  Job Printing  Manufactured Buildings  Timbering and Other Extraction  Severance – Metal Mining  Publication  Hotels  Hotel/Motel (Additional Tax) <sup>B</sup> Residential Rental, Leasing, & Licensing for Use	018 012 015 016 037 010 027 020 019 009 044 144 045	3.00 3.00 4.50 4.50 4.50 3.00 3.00 3.00 0.10 3.00 4.00 3.00 3.00		ETITYTOWN 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	018 012 015 016 037 116 010 027 020 019 009 044 213	2.24 2.25 2.26 2.26 2.26 2.26 2.26 2.26 2.26	E C C C C C C C C C C C C C C C C C C C	
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) <sup>B</sup> Residential Rental, Leasing, & Licensing for Use Commercial Rental, Leasing, & Licensing for Use	030  BUSINESS CODE  018 012 015 016 037 010 027 020 019 009 044 144	3.80 TAX RATE 3.00 3		ELOY  Advertising  Amusements  Contracting – Prime  Contracting – Speculative Builders  Contracting – Owner Builder  Job Printing  Manufactured Buildings  Timbering and Other Extraction  Severance – Metal Mining  Publication  Hotels  Hotel/Motel (Additional Tax) <sup>B</sup> Residential Rental, Leasing, & Licensing for Use  Commercial Rental, Leasing, & Licensing for Use	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 3.00 4.00 3.00 3.00 3.0		FLAGSTAFF FS  Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Feed at Wholesale Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Commercial Rental, Leasing, & Licensing for Use Rental, Leasing, & Licensing for Use	018 012 015 016 037 116 010 027 020 019 009 044 213 214	2.23 2.24 2.24 2.24 2.24 2.24 2.24 4.21 2.24 2.24	E C C C C C C C C C C C C C C C C C C C	
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) <sup>B</sup> Residential Rental, Leasing, & Licensing for Use	030  BUSINESS CODE  018 012 015 016 037 010 027 020 019 009 044 144 045	3.80 TAX RATE  3.00 3.00 3.00 3.00 3.00 3.00 3.00 3.		ELOY EL  Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Hotel/Motel (Additional Tax) <sup>B</sup> Residential Rental, Leasing, & Licensing for Use Commercial Rental, Leasing, & Licensing for Use Rental Occupancy	018 012 015 016 037 010 027 020 019 009 044 144 045 213 040	3.00 3.00 4.50 4.50 4.50 3.00 3.00 3.00 0.10 3.00 4.00 3.00 3.00		ETITYTOWN 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	018 012 015 016 037 116 010 027 020 019 009 044 213 214 011	2.23 2.24 2.24 2.24 2.24 2.24 2.24 4.24 2.24 4.24 4.24	E C C C C C C C C C C C C C C C C C C C	
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) <sup>B</sup> 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	030  BUSINESS CODE  018 012 015 016 037 010 027 020 019 009 044 144 045 213	3.80 TAX RATE 3.00 3		ELOY  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) <sup>B</sup> Residential Rental, Leasing, & Licensing for Use  Commercial Rental, Leasing, & Licensing for Use	018 012 015 016 037 010 027 020 019 009 044 144 045 213	3.00 3.00 4.50 4.50 3.00 3.00 3.00 3.00 4.00 3.00 3.00 3.0		FLAGSTAFF FS  Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Feed at Wholesale Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Commercial Rental, Leasing, & Licensing for Use Rental, Leasing, & Licensing for Use	018 012 015 016 037 116 010 027 020 019 009 044 213 214 011	2.23 2.24 2.24 2.24 2.24 2.24 2.24 4.21 2.24 2.24	E C C C C C C C C C C C C C C C C C C C	
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) <sup>B</sup> Residential Rental, Leasing, & Licensing for Use  Commercial Rental, Leasing, & Licensing for Use  Rental, Leasing, & Licensing for Use	030  BUSINESS CODE  018 012 015 016 037 010 027 020 019 009 044 144 045 213 214	3.80 TAX RATE 3.00 3		ELOY EL  Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Hotel/Motel (Additional Tax) <sup>B</sup> Residential Rental, Leasing, & Licensing for Use Commercial Rental, Leasing, & Licensing for Use Rental Occupancy	018 012 015 016 037 010 027 020 019 009 044 144 045 213 040	3.00 3.00 4.50 4.50 3.00 3.00 3.00 3.00 4.00 3.00 4.00 3.00 3		FLAGSTAFF FS  Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Feed at Wholesale Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Commercial Rental, Leasing, & Licensing for Use Rental, Leasing, & Licensing for Use of TPP Restaurant and Bars	018 012 015 016 037 116 010 027 020 019 009 044 213 214 011	2.23 2.24 2.24 2.24 2.24 2.24 2.24 4.24 2.24 4.24 4.24	E C C C C C C C C C C C C C C C C C C C	
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) <sup>B</sup> 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	030  BUSINESS CODE  018 012 015 016 037 010 027 020 019 009 044 1444 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) <sup>B</sup> Residential Rental, Leasing, & Licensing for Use Commercial Rental, Leasing, & Licensing for Use Rental Occupancy Rental, Leasing, & Licensing for Use of TPP	018 012 015 016 037 010 027 020 019 009 044 144 045 213 040 214	3.00 3.00 4.50 4.50 3.00 3.00 3.00 3.00 4.00 3.00 3.00 3.0		EITY/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	018 012 015 016 037 116 010 027 020 019 009 044 213 214 011	2.22 2.23 2.24 2.25 2.25 2.25 2.26 2.26 2.26 4.26 2.26 4.26 2.26 2.26	E C C C C C C C C C C C C C C C C C C C	
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) <sup>B</sup> Residential Rental, Leasing, & Licensing for Use  Commercial Rental, Leasing, & Licensing for Use  Rental, Leasing, & Licensing for Use Restaurant and Bars  Retail Sales	030  BUSINESS CODE  018 012 015 016 037 010 027 020 019 009 044 144 045 213 214 011 017	3.80 TAX RATE 3.00 3.00 3.00 3.00 3.00 3.00 3.00 3.0		ELOY  Advertising  Amusements  Contracting – Prime  Contracting – Speculative Builders  Contracting – Owner Builder  Job Printing  Manufactured Buildings  Timbering and Other Extraction  Severance – Metal Mining  Publication  Hotels  Hotel/Motel (Additional Tax) <sup>B</sup> Residential Rental, Leasing, & Licensing for Use  Commercial Rental, Leasing, & Licensing for Use  Rental Occupancy  Rental, Leasing, & Licensing for Use of TPP  Restaurant and Bars	018 012 015 016 037 010 027 020 019 009 044 144 045 213 040 214	3.00 3.00 4.50 4.50 4.50 3.00 3.00 3.00 3.00 3.00 3.00 3.00 3		EITYTOWN 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	018 012 015 016 037 116 010 027 020 019 009 044 213 214 011 017 315	2.22 2.23 2.24 2.25 2.25 2.25 2.26 2.26 4.26 2.26 4.26 2.26 2.26 2.26	C C C C C C C C C C C C C C C C C C C	
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) <sup>B</sup> Residential Rental, Leasing, & Licensing for Use Commercial Rental, Leasing, & Licensing for Use Rental, Leasing, & Licensing for Use Restaurant and Bars Retail Sales Retail Sales Retail Sales Food for Home Consumption MRRA Amount D	030  BUSINESS CODE  018 012 015 016 037 010 027 020 019 009 044 144 045 213 214 011 017 062 315	3.80 TAX RATE 3.00 3.00 3.00 3.00 3.00 3.00 3.00 3.0		ELOY  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) <sup>B</sup> 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	018 012 015 016 037 010 027 020 019 009 044 144 045 213 040 214 011 017	3.00 4.50 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		ETTYTOWN 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	018 012 015 016 037 116 010 027 020 019 009 044 213 214 011 017 315 005	2.25 2.25 2.25 2.25 2.25 2.25 2.25 2.25	C C C C C C C C C C C C C C C C C C C	
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) <sup>B</sup> Residential Rental, Leasing, & Licensing for Use Commercial Rental, Leasing, & Licensing for Use Rental, Leasing, & Licensing for Use Restal Sales Retail Sales Retail Sales Retail Sales Food for Home Consumption MRRA Amount D Communications	030  BUSINESS CODE  018 012 015 016 037 010 027 020 019 009 044 144 045 213 214 011 017 062 315 005	3.80 TAX RATE 3.00 3.00 3.00 3.00 3.00 3.00 3.00 3.0		Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Hotel/Motel (Additional Tax) <sup>B</sup> Residential Rental, Leasing, & Licensing for Use Commercial Rental, Leasing, & Licensing for Use Rental Occupancy Rental, Leasing, & Licensing for Use of TPP Restaurant and Bars Retail Sales Retail Sales (Single Item Portion Over \$6,000) Retail Sales Food for Home Consumption	018 012 015 016 037 010 027 020 019 009 044 144 045 213 040 214 011 011 037	3.00 3.00 4.50 4.50 3.00 3.00 3.00 3.00 3.00 3.00 3.00 3		EITYTOWN 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	018 012 015 016 037 116 010 027 020 019 009 044 213 214 011 017 315 005 006	2.21 2.22 2.23 2.24 2.24 2.25 2.21 2.24 4.24 2.25 2.25 2.26 2.26 2.26 2.26 2.26 2.26	C C C C C C C C C C C C C C C C C C C	
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) <sup>B</sup> Residential Rental, Leasing, & Licensing for Use Commercial Rental, Leasing, & Licensing for Use Rental, Leasing, & Licensing for Use Rental, Leasing, & Licensing for Use Rental, Sales Retail Sales Retail Sales Retail Sales Food for Home Consumption MRRA Amount D Communications Transporting	030  BUSINESS CODE  018 012 015 016 037 010 027 020 019 009 044 1444 045 213 214 011 017 062 315 005 006	3.80 TAX RATE 3.00 3.00 3.00 3.00 3.00 3.00 3.00 3.0		ELOY  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) <sup>B</sup> Residential Rental, Leasing, & Licensing for Use  Commercial Rental, Leasing, & Licensing for Use  Rental Occupancy  Rental Occupancy  Rental, Leasing, & Licensing for Use of TPP  Restaurant and Bars  Retail Sales  Retail Sales (Single Item Portion Over \$6,000)  Retail Sales Food for Home Consumption  MRRA Amount D	018 012 015 016 037 010 027 020 019 009 044 144 045 213 040 214 011 017 337 062 315	3.00 4.50 4.50 3.00 3.00 3.00 3.00 3.00 3.00 3.00 3		EITYTOWN 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	018 012 015 016 037 116 010 027 020 019 009 044 213 214 011 017 315 005 006	2.24 2.22 2.23 2.24 2.24 2.24 2.24 2.24	E C C C C C C C C C C C C C C C C C C C	
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) <sup>B</sup> Residential Rental, Leasing, & Licensing for Use Commercial Rental, Leasing, & Licensing for Use Rental, Leasing, & Licensing for Use Rental, Leasing, & Licensing for Use Restaurant and Bars Retail Sales Retail Sales Food for Home Consumption MRRA Amount D Communications Transporting Utilities	030  BUSINESS CODE  018 012 015 016 037 010 027 020 019 009 044 1444 045 213 214 011 017 062 315 005 006 004	3.80  TAX RATE  3.00 3.00 3.00 3.00 3.00 3.00 3.00 3.		ELOY  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) <sup>B</sup> Residential Rental, Leasing, & Licensing for Use  Commercial Rental, Leasing, & Licensing for Use  Rental Occupancy  Rental, Leasing, & Licensing for Use of TPP  Restaurant and Bars  Retail Sales  Retail Sales (Single Item Portion Over \$6,000)  Retail Sales Food for Home Consumption  MRRA Amount D  Communications	018 012 015 016 037 010 027 020 019 009 044 144 045 213 040 214 011 017 337 062 315 005	3.00 4.50 4.50 3.00 3.00 3.00 3.00 3.00 3.00 3.00 3		EITYTOWN 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  Use Tax Purchases	018 012 015 016 037 116 010 027 020 019 009 044 213 214 011 017 315 005 006 004 133 029	2.2/2 2.2/2	E C C C C C C C C C C C C C C C C C C C	
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) <sup>B</sup> Residential Rental, Leasing, & Licensing for Use Commercial Rental, Leasing, & Licensing for Use Rental, Leasing, & Licensing for Use Rental, Leasing, & Licensing for Use Restaurant and Bars Retail Sales Retail Sales Food for Home Consumption MRRA Amount D Communications Transporting Utilities Use Tax Purchases	030  BUSINESS CODE  018 012 015 016 037 010 027 020 019 009 044 144 045 213 214 011 017 062 315 005 006 004 029	3.80 TAX RATE 3.00 3.00 3.00 3.00 3.00 3.00 3.00 3.0		ELOY  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) <sup>B</sup> Residential Rental, Leasing, & Licensing for Use  Commercial Rental, Leasing, & Licensing for Use  Rental Occupancy  Rental, Leasing, & Licensing for Use of TPP  Restaurant and Bars  Retail Sales  Retail Sales (Single Item Portion Over \$6,000)  Retail Sales Food for Home Consumption  MRRA Amount D  Communications  Transporting	018 012 015 016 037 010 027 020 019 009 044 144 045 213 040 214 011 017 337 062 315 005	3.00 4.50 4.50 3.00 3.00 3.00 3.00 3.00 3.00 3.00 3		EITYTOWN 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	018 012 015 016 037 116 010 027 020 019 009 044 213 214 011 017 315 005 006	2.24 2.22 2.23 2.24 2.24 2.24 2.24 2.24	E C C C C C C C C C C C C C C C C C C C	
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) <sup>B</sup> Residential Rental, Leasing, & Licensing for Use Commercial Rental, Leasing, & Licensing for Use Rental, Leasing, & Licensing for Use Restaurant and Bars Retail Sales Retail Sales Retail Sales Food for Home Consumption MRRA Amount D	030  BUSINESS CODE  018 012 015 016 037 010 027 020 019 009 044 1444 045 213 214 011 017 062 315 005 006 004	3.80  TAX RATE  3.00 3.00 3.00 3.00 3.00 3.00 3.00 3.		ELOY  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) <sup>B</sup> Residential Rental, Leasing, & Licensing for Use  Commercial Rental, Leasing, & Licensing for Use  Rental Occupancy  Rental, Leasing, & Licensing for Use of TPP  Restaurant and Bars  Retail Sales  Retail Sales (Single Item Portion Over \$6,000)  Retail Sales Food for Home Consumption  MRRA Amount D  Communications  Transporting  Utilities	018 012 015 016 037 010 027 020 019 009 044 144 045 213 040 214 017 337 062 315 005 006	3.00 3.00 4.50 4.50 3.00 3.00 3.00 3.00 3.00 3.00 3.00 3		EITYTOWN 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  Use Tax Purchases	018 012 015 016 037 116 010 027 020 019 009 044 213 214 011 017 315 005 006 004 133 029	2.2/2 2.2/2	E C C C C C C C C C C C C C C C C C C C	
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) <sup>B</sup> Residential Rental, Leasing, & Licensing for Use Commercial Rental, Leasing, & Licensing for Use Rental, Leasing, & Licensing for Use Restaurant and Bars Retail Sales Retail Sales Food for Home Consumption MRRA Amount D Communications Transporting Utilities Use Tax Purchases	030  BUSINESS CODE  018 012 015 016 037 010 027 020 019 009 044 144 045 213 214 011 017 062 315 005 006 004 029	3.80 TAX RATE 3.00 3.00 3.00 3.00 3.00 3.00 3.00 3.0		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) <sup>B</sup> Residential Rental, Leasing, & Licensing for Use Commercial Rental, Leasing, & Licensing for Use Rental Occupancy Rental, Leasing, & Licensing for Use of TPP Restaurant and Bars Retail Sales Retail Sales (Single Item Portion Over \$6,000) Retail Sales Food for Home Consumption MRRA Amount D Communications Transporting Utilities Use Tax Purchases	018 012 015 016 037 010 027 020 019 009 044 144 045 213 040 214 011 017 337 062 315 005 006 004 029	3.00 4.50 4.50 3.00 3.00 3.00 3.00 3.00 3.00 3.00 3		EITYTOWN 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  Use Tax Purchases	018 012 015 016 037 116 010 027 020 019 009 044 213 214 011 017 315 005 006 004 133 029	2.2/2 2.2/2	E C C C C C C C C C C C C C C C C C C C	
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) <sup>B</sup> Residential Rental, Leasing, & Licensing for Use Commercial Rental, Leasing, & Licensing for Use Rental, Leasing, & Licensing for Use Restaurant and Bars Retail Sales Retail Sales Food for Home Consumption MRRA Amount D Communications Transporting Utilities Use Tax Purchases	030  BUSINESS CODE  018 012 015 016 037 010 027 020 019 009 044 144 045 213 214 011 017 062 315 005 006 004 029	3.80 TAX RATE 3.00 3.00 3.00 3.00 3.00 3.00 3.00 3.0		ELOY  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) <sup>B</sup> Residential Rental, Leasing, & Licensing for Use  Commercial Rental, Leasing, & Licensing for Use  Rental Occupancy  Rental, Leasing, & Licensing for Use of TPP  Restaurant and Bars  Retail Sales  Retail Sales (Single Item Portion Over \$6,000)  Retail Sales Food for Home Consumption  MRRA Amount D  Communications  Transporting  Utilities	018 012 015 016 037 010 027 020 019 009 044 144 045 213 040 214 017 337 062 315 005 006	3.00 3.00 4.50 4.50 3.00 3.00 3.00 3.00 3.00 3.00 3.00 3		EITYTOWN 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  Use Tax Purchases	018 012 015 016 037 116 010 027 020 019 009 044 213 214 011 017 315 005 006 004 133 029	2.2/2 2.2/2	E C C C C C C C C C C C C C C C C C C C	

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

TRANSACTION PRIVILEGE AND OTHER TAX RATE TABLES

Arizona State, County and City	Tax Rat	<u>te Look-U</u>	p Too		TRANSACTION PRIVILEGE A	<u> </u>	THER	TAX RA	TE TABLES Effectiv	e February	y 1, 202	24
TABLE 2					MUNICIPALITIES			All tax r	ates are expressed as percentages (%) unle	ess otherv	vise no	oted.
CITY/TOWN NAME	REGION / CITY CODE	BUSINESS CODE	TAX RATE	COUNTY	CITY/TOWN NAME REGION CITY CO			E COUNTY	CITY/TOWN NAME REGION / CITY CODE		TAX RATE	COUNTY
<u>FLORENCE</u>	FL			PNL	FOUNTAIN HILLS FH			MAR	<u>FREDONIA</u> FD			COC
Advertising		018	2.00		Advertising	018			Advertising	018	4.00	
Amusements		012	2.00		Amusements	012			Amusements	012	4.00	
Contracting – Prime		015	4.00		Contracting – Prime	015			Contracting – Prime	015	4.00	
Contracting – Speculative Builders		016	4.00		Contracting – Speculative Builders	016			Contracting – Speculative Builders	016	4.00	
Contracting – Owner Builder		037	4.00		Contracting – Owner Builder	037			Contracting – Owner Builder	037	4.00	
Job Printing		010	2.00		Job Printing	010	2.9	0	Job Printing	010	4.00	
Manufactured Buildings		027	2.00		Manufactured Buildings	027	2.9	0	Manufactured Buildings	027	4.00	
Timbering and Other Extraction		020	2.00		Timbering and Other Extraction	020	2.9	0	Timbering and Other Extraction	020	4.00	
Severance – Metal Mining		019	0.10		Severance – Metal Mining	019	0.10	0	Severance – Metal Mining	019	0.10	
Publication		009	2.00		Publication	009	2.9	0	Publication	009	4.00	
Hotels		044	2.00		Hotels	044	2.9	0	Hotels	044	4.00	
Hotel/Motel (Additional Tax) <sup>B</sup>		144	2.00		Hotel/Motel (Additional Tax) <sup>B</sup>	144	4.0	0	Residential Rental, Leasing, & Licensing for Use	045	4.00	
Residential Rental, Leasing, & Licensing t	for Use	045	2.00		Residential Rental, Leasing, & Licensing for Use	045	1.60	0	Commercial Rental, Leasing, & Licensing for Use	213	4.00	
Commercial Rental, Leasing, & Licensing	for Use	213	2.00		Commercial Rental, Leasing, & Licensing for Use	e 213	3 1.60	0	Rental, Leasing, & Licensing for Use of TPP	214	4.00	
Rental, Leasing, & Licensing for Use of TI	PP	214	2.00		Commercial Lease (Additional Tax) C	313	3 1.30	0	Restaurant and Bars	011	4.00	
Restaurant and Bars		011	2.00		Rental, Leasing, & Licensing for Use of TPP	214	2.9	0	Retail Sales	017	4.00	
Retail Sales		017	2.00		Restaurant and Bars	011	2.9	0	Retail Sales Food for Home Consumption	062	4.00	
Retail Sales Food for Home Consumption	1	062	2.00		Retail Sales	017	2.9	0	MRRA Amount D	315	4.00	
MRRA Amount D		315	2.00		Retail Sales Food for Home Consumption	062			Communications	005	4.00	
Communications		005	2.00		MRRA Amount D	315			Transporting	006	4.00	
Transporting		006	2.00		Communications	008			Utilities	004	4.00	
Utilities		004	2.00		Transporting	006			Use Tax Purchases	029	4.00	
Use Tax Purchases		029	2.00		Utilities	004			Use Tax From Inventory	030	4.00	
Use Tax From Inventory		030	2.00		Use Tax Purchases	029			,			
,		000	2.00		Use Tax From Inventory	030						
CITY/TOWN NAME	REGION /	BUSINESS	TAX	COUNTY	CITY/TOWN NAME REGION/			COUNTY	CITY/FOWN NAME REGION /	BUSINESS	TAX	COLINE
	CITY CODE	CODE	RATE		CITY CODE	CODE	RATE		CITY/TOWN NAME CITY CODE		RATE	COUNTY
GILA BEND	GI			MAR	<u>GILBERT</u> GB			MAR	<u>GLENDALE</u> GE			MAR
Amusements		012	3.50		Advertising	018	1.50		Advertising	018	2.90	
Contracting – Prime		015	3.50		Amusements	012	1.50		Amusements	012	2.90	
Contracting – Speculative Builders		016	3.50		Contracting – Prime	015	1.50		Contracting – Prime	015	2.90	
Contracting – Owner Builder		037	3.50		Contracting – Speculative Builders	016	1.50		Contracting – Speculative Builders	016	2.90	
Food at Whalasala		116	2 50		Contracting Owner Builder	027	1 50		On the officer One of British	007	0.00	

	CITTODE	CODE	RAIL	
GILA BEND	GI			M
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) <sup>B</sup>		144	2.00	
Residential Rental, Leasing, & Licensing	for Use	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	CITY CODE	CODE	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) <sup>B</sup>		144	2.80	
Residential Rental, Leasing, & Licensin	g for Use	045	1.50	
Commercial Rental, Leasing, & Licensia	ng for Use	213	1.50	
Rental, Leasing, & Licensing for Use of	TPP	214	1.50	
Restaurant and Bars		011	1.50	
Retail Sales		017	1.50	
Retail Sales Food for Home Consumpti	on	062	1.50	
MRRA Amount D		315	1.50	
Communications		005	1.50	
Transporting		006	1.50	
Utilities		004	1.50	

CITY/TOWN NAME	REGION / CITY CODE	BUSINESS	TAX RATE	CC
GLENDALE	GE	7722		М
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) <sup>B</sup>		144	5.00	
Residential Rental, Leasing, & Licens	sing for Use	045	2.20	
Commercial Rental, Leasing, & Licen	sing for Use	213	2.90	
Rental, Leasing, & Licensing for Use	of TPP	214	2.90	
Restaurant and Bars		011	3.90	
Retail Sales		017	2.90	
Retail Sales (Single Item Over \$5,000	0)	717	2.20	
Retail Sales Food for Home Consum	ption	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 Additional
Hotel tax rate that must be applied and reported (Business Code 144).

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

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

TRANSACTION PRIVILEGE AND OTHER TAX RATE TABLES Effective February 1, 2024

TABLE 2				MUNICIPALITIES				All tax ra	tes are expressed as percentages (%) unless	otherwis	e note	d.
CITY/TOWN NAME REGION / CITY CODE	BUSINESS	TAX RATE	COUNTY	CITY/TOWN NAME REGION CITY COL			TAX RATE	COUNTY	CITY/TOWN NAME REGION / CITY CODE	BUSINESS CODE	TAX RATE	COUNTY
GLOBE GL			GLA	<u>GOODYEAR</u> GY				MAR	<u>GUADALUPE</u> GU			MAR
Advertising	018	3.30		Advertising	01	8	2.50		Advertising	018	4.00	
Amusements	012	3.30		Amusements	01	2	2.50		Amusements	012	5.00	
Contracting – Prime	015	3.30		Contracting – Prime	01	5	3.50		Contracting – Prime	015	4.00	
Contracting – Speculative Builders	016	3.30		Contracting – Speculative Builders	01	6	3.50		Contracting – Speculative Builders	016	4.00	
Contracting – Owner Builder	037	3.30		Contracting – Owner Builder	03	7	3.50		Contracting – Owner Builder	037	4.00	
lob Printing	010	3.30		Job Printing	01	0	2.50		Job Printing	010	4.00	
Manufactured Buildings	027	3.30		Jet Fuel Sales (cents per gallon)	04	.9	\$.03		Manufactured Buildings	027	4.00	
imbering and Other Extraction	020	3.30		Manufactured Buildings	02	7	2.50		Timbering and Other Extraction	020	4.00	
Severance – Metal Mining	019	0.10		Timbering and Other Extraction	02	:0	2.50		Severance – Metal Mining	019	0.10	
Publication	009	3.30		Severance – Metal Mining	01	9	0.10		Publication	009	4.00	
Hotels	044	3.30		Publication	00	9	2.50		Hotels	044	4.00	
Hotel/Motel (Additional Tax) <sup>B</sup>	144	3.00		Hotels	04	4	2.50		Hotel/Motel (Additional Tax) <sup>B</sup>	144	6.00	
Commercial Rental, Leasing, & Licensing for Use	213	2.00		Hotel/Motel (Additional Tax) <sup>B</sup>	14	4	2.50		Residential Rental, Leasing, & Licensing for Use	045	3.00	
Rental, Leasing, & Licensing for Use of TPP	214	3.30		Residential Rental, Leasing, & Licensing for Use	04	5	2.50		Commercial Rental, Leasing, & Licensing for Use	213	3.00	
Restaurant and Bars	011	3.30		Commercial Rental, Leasing, & Licensing for Use	21	3	2.50		Rental, Leasing, & Licensing for Use of TPP	214	4.00	
Retail Sales	017	3.30		Rental, Leasing, & Licensing for Use of TPP	21	4	2.50		Restaurant and Bars	011	5.00	
Retail Sales Food for Home Consumption	062	2.30		Restaurant and Bars	01	1	4.00		Retail Sales	017	4.00	
MRRA Amount D	315	3.30		Retail Sales	01	7	2.50		Retail Sales Food for Home Consumption	062	4.00	
Communications	005	3.30		Retail Sales (Single Item Over \$5,000)	71	7	1.20		MRRA Amount D	315	4.00	
ransporting	006	3.30		Retail Sales Food for Home Consumption	06	2	2.00		Communications	005	4.00	
Jtilities	004	3.30		MRRA Amount D	31		2.50		Transporting	006	4.00	
Jse Tax Purchases	029	3.30		Communications	00	5	2.50		Utilities	004	4.00	
Jse Tax from Inventory	030	3.30		Transporting	00		2.50		Use Tax Purchases	029	4.00	
				Utilities	00		2.50		Use Tax From Inventory	030	4.00	
				Jet Fuel Use Tax (cents per gallon)	05		\$.03		•	000		
				Use Tax Purchases	02		2.50		NOTE: Hotel/Motel (Additional Tax) is not a new tax. It	was collect	ed by th	e City. As
				Use Tax Purchases (Single Item Over \$5,000)	72		1.20		of 4/1/2015 it is collected by the Department of Reven		•	•
				Use Tax From Inventory	03		2.50					

	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>	HY			GLA	HOLBROOK	HB			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) <sup>B</sup>		144	2.00		Publication		009	1.90	
Hotels		044	3.00		Residential Rental, Leasing, & Lice	ensing for Use	045	3.00		Hotels		044	1.90	
Hotel/Motel (Additional Tax) <sup>B</sup>		144	2.00		Commercial Rental, Leasing, & Lic	ensing 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 Us	se 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 Consu	ımption	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.
		(E) When reporting for Short Term Motor Vehicle you must report Business
	into a Maintenance, Repair, Replacement or Alteration (MRRA) project.	Code 214 and 114 for this City.

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

TABLE 2				MUNICIPALITIES  All tax rates are expressed as percentages (%) unless						iless otl	herwis	e noted	<b>1.</b>	
	REGION / CITY CODE	BUSINESS CODE	TAX RATE	COUNTY		GION / Y CODE	BUSINESS	TAX RATE	COUNTY	CITY/TOWN NAME REG		SINESS	TAX RATE	COUNTY
<u>JEROME</u>	JO			YAV	<b>KEARNY</b>	KN			PNL	<u>KINGMAN</u> K	M			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) <sup>B</sup>		144	4.00		Hotels		044	2.50	
Hotel/Motel (Additional Tax) <sup>B</sup>		144	3.00		Residential Rental, Leasing, & Licensing for U		045	2.50		Hotel/Motel (Additional Tax) <sup>B</sup>		144	4.00	
Residential Rental, Leasing, & Licensing		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	-	213	3.50		Rental, Leasing, & Licensing for Use of TPP		214	4.00		Commercial Rental, Leasing, & Licensing for Us		213	2.00	
Rental, Leasing, & Licensing for Use of 7	TPP	214	3.50		Restaurant and Bars		011	4.00		Rental, Leasing, & Licensing for Use of TPP		214	2.50	
Restaurant and Bars		011	4.50		Retail Sales		017	4.00		Restaurant and Bars		011	2.50	
Retail Sales		017	3.50		Retail Sales Food for Home Consumption		062	4.00		Restaurant and Bars (Additional Tax) A		111	1.00	
MRRA Amount D		315	3.50		MRRA Amount D		315	4.00		Retail Sales		017	2.50	
Communications		005	3.50		Communications		005	4.00		MRRA Amount D		315	2.50	
Transporting		006	3.50		Transporting		006	4.00		Communications		005	2.50	
Utilities		004	3.50		Utilities		004	4.00		Transporting	C	006	2.50	
					Use Tax Purchases		029	4.00		Utilities		004	2.50	
					Use Tax From Inventory		030	4.00		Use Tax Purchases	C	029	2.50	
										Use Tax From Inventory	C	030	2.50	

CITY/TOWN NAME	REGION / CITY CODE	BUSINESS CODE	TAX RATE	COUNTY	CITY/TOWN NAME	REGION / CITY CODE	BUSINESS CODE	TAX RATE	COUNTY		REGION / ITY CODE	BUSINESS CODE	TAX RATE	COUNTY
LAKE HAVASU CITY	LH			MOH	LITCHFIELD PARK	LP			MAR	<u>MAMMOTH</u>	MH			PNL
Amusements		012	2.00		Advertising		018	2.80		Advertising		018	4.00	
Contracting – Prime		015	2.00		Amusements		012	2.80		Amusements		012	4.00	
Contracting – Speculative Builders		016	2.00		Contracting – Prime		015	4.80		Contracting – Prime		015	4.00	
Contracting – Owner Builder		037	2.00		Contracting – Speculative Builders		016	4.80		Contracting – Speculative Builders		016	4.00	
Job Printing		010	2.00		Contracting – Owner Builder		037	4.80		Contracting – Owner Builder		037	4.00	
Jet Fuel Sales (cents per gallon)		049	\$.03		Job Printing		010	2.80		Job Printing		010	4.00	
Manufactured Buildings		027	2.00		Manufactured Buildings		027	2.80		Manufactured Buildings		027	4.00	
Timbering and Other Extraction		020	2.00		Timbering and Other Extraction		020	2.80		Timbering and Other Extraction		020	4.00	
Severance – Metal Mining		019	0.10		Severance – Metal Mining		019	0.10		Severance – Metal Mining		019	0.10	
Publication		009	2.00		Publication		009	2.80		Publication		009	4.00	
Hotels		044	2.00		Hotels		044	2.80		Hotels		044	4.00	
Hotel/Motel (Additional Tax) <sup>B</sup>		144	3.00		Hotel/Motel (Additional Tax) <sup>B</sup>		144	1.00		Hotel/Motel (Additional Tax) <sup>B</sup>		144	4.00	
Rental, Leasing, & Licensing for Use	of TPP	214	2.00		Residential Rental, Leasing, & Licensin	0	045	2.80		Residential Rental, Leasing, & Licensing for I		045	2.00	
Rental Occupancy		040	2.00		Commercial Rental, Leasing, & Licensi		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	() <sup>A</sup>	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

#### TRANSACTION PRIVILEGE AND OTHER TAX RATE TABLES

RATE TABLES Effective February 1, 2024

TABLE 2					MUNICIPALITIES				All tax ra	ites are expressed as percentages (%) uni	ess otherv	vise not	ted.
CITY/TOWN NAME	REGION / CITY CODE	BUSINESS	TAX RATE	COUNTY	CITY/TOWN NAME	REGION / CITY CODE	BUSINESS	TAX RATE	COUNTY	CITY/TOWN NAME REGION / CITY COD	BUSINESS	TAX RATE	COUNT
<u>MARANA</u>	MA			PMA/PNL	MARICOPA	MP			PNL	MESA ME			MAR
Amusements		012	2.50		Advertising		018	2.00		Advertising	018	2.00	
Contracting – Prime		015	4.00		Amusements		012	2.00		Amusements	012	2.00	
Contracting – Speculative Builders		016	4.00		Contracting – Prime		015	3.50		Contracting – Prime	015	2.00	
Contracting – Owner Builder		037	4.00		Contracting – Speculative Builders		016	3.50		Contracting – Speculative Builders	016	2.00	
Job Printing		010	2.50		Contracting – Owner Builder		037	3.50		Contracting – Owner Builder	037	2.00	
Manufactured Buildings		027	2.00		Job Printing		010	2.00		Job Printing	010	2.00	
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	
Publication		009	2.50		Severance – Metal Mining		019	0.10		Timbering and Other Extraction	020	2.00	
Hotels		044	2.50		Publication		009	2.00		Severance – Metal Mining	019	0.10	
Hotel/Motel (Additional Tax) <sup>B</sup>		144	6.00		Hotels		044	2.00		Publication	009	2.00	
Commercial Rental, Leasing, & Licensing	g for Use	213	2.50		Hotel/Motel (Additional Tax) <sup>B</sup>		144	5.50		Hotels	044	2.00	
Rental Occupancy		040	2.50		Residential Rental, Leasing, & Licensing for	or Use	045	2.00		Hotel/Motel (Additional Tax) <sup>B</sup>	144	5.00	
Rental, Leasing, & Licensing for Use of T	TPP	214	2.50		Commercial Rental, Leasing, & Licensing	for Use	213	2.00		Residential Rental, Leasing, & Licensing for Use	045	2.00	
Restaurant and Bars		011	2.50		Rental, Leasing, & Licensing for Use of TF	PP	214	2.00		Commercial Rental, Leasing, & Licensing for Use	213	2.00	
Retail Sales		017	2.50		Restaurant and Bars		011	2.00		Rental, Leasing, & Licensing for Use of TPP	214	2.00	
Retails Sales (Single Item Over \$5000)		717	2.00		Retail Sales		017	2.00		Restaurant and Bars	011	2.00	
MRRA Amount D		315	2.50		Retail Sales Food for Home Consumption		062	2.00		Retail Sales	017	2.00	
Communications		005	4.00		MRRA Amount D		315	2.00		MRRA Amount D	315	2.00	
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 \$5	5000)	729	2.00		Use Tax Purchases		029	2.00		Wastewater Utility Services	485	2.00	
Use Tax From Inventory		030	2.50		Use Tax From Inventory		030	2.00		Jet Fuel Use Tax (cents per gallon)	051	\$.03	
										Use Tax Purchases	029	2.00	
										Use Tax From Inventory	030	2.00	
										Use Tax From Inventory	030	2.0	10

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
<u>MIAMI</u>	MM			GLA	NOGALES	NO			STC	ORO VALLEY	OR			PMA
Advertising		018	2.50		Advertising		018	2.00		Advertising		018	2.50	
Amusements		012	2.50		Amusements		012	2.00		Amusements		012	2.50	
Contracting – Prime		015	2.50		Contracting – Prime		015	2.00		Contracting – Prime		015	4.00	
Contracting – Speculative Builders		016	2.50		Contracting – Speculative Builders		016	2.00		Contracting – Speculative Builders		016	4.00	
Contracting – Owner Builder		037	2.50		Contracting – Owner Builder		037	2.00		Contracting – Owner Builder		037	4.00	
Job Printing		010	2.50		Job Printing		010	2.00		Job Printing		010	2.50	
Manufactured Buildings		027	2.50		Manufactured Buildings		027	2.00		Manufactured Buildings		027	2.50	
Timbering and Other Extraction		020	2.50		Timbering and Other Extraction		020	2.00		Timbering and Other Extraction		020	2.50	
Severance – Metal Mining		019	0.10		Severance – Metal Mining		019	0.10		Severance – Metal Mining		019	0.10	
Publication		009	2.50		Publication		009	2.00		Publication		009	2.50	
Hotels		044	2.50		Hotels		044	2.00		Hotels		044	2.50	
Residential Rental, Leasing, & Licensing	for Use	045	2.50		Hotel/Motel (Additional Tax) <sup>B</sup>		144	4.00		Hotel/Motel (Additional Tax) B		144	6.00	
Commercial Rental, Leasing, & Licensing		213	2.50		Residential Rental, Leasing, & Licensin		045	2.00		Rental Occupancy		040	2.00	
Rental, Leasing, & Licensing for Use of T	ΓPP	214	2.50		Commercial Rental, Leasing, & Licens		213	2.00		Rental, Leasing, & Licensing for Use of T	PP	214	2.50	
Restaurant and Bars		011	2.50		Rental, Leasing, & Licensing for Use o	f TPP	214	2.00		Restaurant and Bars		011	2.50	
Retail Sales		017	2.50		Restaurant and Bars		011	2.00		Retail Sales		017	2.50	
Retail Sales Food for Home Consumption	n	062	2.50		Retail Sales		017	2.00		MRRA Amount D		315	2.50	
MRRA Amount D		315	2.50		Retail Sales for Food for Home Consu	mption	062	2.00		Transporting		006	2.50	
Communications		005	2.50		MRRA Amount D		315	2.00		Utilities		004	4.00	
Transporting		006	2.50		Communications		005	2.00						
Use Tax Purchases		029	2.50		Transporting		006	2.00						
Use Tax From Inventory		030	2.50		Utilities		004	2.00						
					Public Utility Right of Way		133	2.00						
					Wastewater Utility Services		485	2.00						

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

TRANSACTION PRIVILEGE AND OTHER TAX RATE TABLES

CITY/TOWN NAME   REGION   CITY CODE   CODE   RATE   COUNTY   CITY/TOWN NAME   REGION   CITY CODE   CODE   RATE   COUNTY   CITY/TOWN NAME   RATE   COUNTY   CITY/TOWN NAME   RATE   COUNTY   CITY/TOWN NAME   RATE   COUNTY   CITY/TOWN NAME   REGION   BUSINESS   TAX   COUNTY   CITY/TOWN NAME   RATE   COUNTY   CITY/TOWN NAME   REGION   BUSINESS   TAX   COUNTY   CITY/TOWN NAME   RATE   COUNTY   CITY/TOWN NAME   REGION   BUSINESS   TAX   COUNTY   CITY/TOWN NAME   RATE   COUNTY   CITY/TOWN NAME   REGION   BUSINESS   TAX   COUNTY   CITY/TOWN NAME   RATE   COUNTY   CITY/TOWN NAME   REGION   COUNTY   CITY/TOWN NAME   RATE   COUNTY   CITY/TOWN NAME   CITY COUNTY   CITY/TOWN NAME   RATE   COUNTY   CITY/TOWN NAME   CITY/TOW
Advertising         018         3.00         Advertising         018         2.50         Advertising         018         2.0           Amusements         012         3.00         Amusements         012         2.50         Amusements         012         2.0           Contracting – Prime         015         3.00         Contracting – Prime         015         2.0           Contracting – Speculative Builders         016         3.00         Contracting – Speculative Builders         016         2.50         Contracting – Speculative Builders         016         2.0           Contracting – Owner Builder         037         3.00         Contracting – Owner Builder         037         2.50         Contracting – Owner Builder         037         2.0           Job Printing         010         3.00         Job Printing         010         2.50         Contracting – Owner Builder         037         2.0           Manufactured Buildings         027         3.00         Manufactured Buildings         027         2.50         Manufactured Buildings         027         2.0           Timbering and Other Extraction         020         3.00         Timbering and Other Extraction         020         2.50         Timbering and Other Extraction         020         2.0 <t< th=""></t<>
Amusements         012         3.00         Amusements         012         2.50         Amusements         012         2.0           Contracting – Prime         015         3.00         Contracting – Prime         015         2.50         Contracting – Prime         015         2.0           Contracting – Speculative Builders         016         3.00         Contracting – Speculative Builders         016         2.50         Contracting – Speculative Builders         016         2.0           Contracting – Owner Builder         037         3.00         Contracting – Owner Builder         037         2.50         Contracting – Owner Builder         037         2.0           Job Printing         010         3.00         Job Printing         010         2.50         Contracting – Owner Builder         037         2.0           Manufactured Buildings         027         3.00         Manufactured Buildings         027         2.50         Manufactured Buildings         027         2.0           Timbering and Other Extraction         020         3.00         Timbering and Other Extraction         020         2.50         Timbering and Other Extraction         020         2.0           Severance – Metal Mining         019         0.10         Severance – Metal Mining         019
Contracting – Prime         015         3.00         Contracting – Prime         015         2.50         Contracting – Prime         015         2.0           Contracting – Speculative Builders         016         3.00         Contracting – Speculative Builders         016         2.50         Contracting – Speculative Builders         016         2.0           Contracting – Owner Builder         037         3.00         Contracting – Owner Builder         037         2.50         Contracting – Owner Builder         037         2.0           Job Printing         010         3.00         Job Printing         010         2.50         Job Printing         010         2.0           Manufactured Buildings         027         3.00         Manufactured Buildings         027         2.50         Manufactured Buildings         027         2.0           Timbering and Other Extraction         020         3.00         Timbering and Other Extraction         020         2.50         Timbering and Other Extraction         020         2.0           Severance – Metal Mining         019         0.10         Severance – Metal Mining         019         0.10         Severance – Metal Mining         019         0.1           Hotels         044         3.00         Hotels         044
Contracting – Speculative Builders         016         3.00         Contracting – Speculative Builders         016         2.50         Contracting – Speculative Builders         016         2.0           Contracting – Owner Builder         037         3.00         Contracting – Owner Builder         037         2.50         Contracting – Owner Builder         037         2.0           Job Printing         010         3.00         Job Printing         010         2.50         Job Printing         010         2.0           Manufactured Buildings         027         3.00         Manufactured Buildings         027         2.50         Manufactured Buildings         027         2.0           Timbering and Other Extraction         020         3.00         Timbering and Other Extraction         020         2.50         Timbering and Other Extraction         020         2.0           Severance – Metal Mining         019         0.10         Severance – Metal Mining         019         0.10         Severance – Metal Mining         019         0.1         Severance – Metal Mining         019         0.1         Overance – Metal Mining         019         0.1         Severance – Metal Mining         019         0.1         Overance – Metal Mining         019         0.1         Overance – Metal Mining         019
Contracting – Owner Builder         037         3.00         Contracting – Owner Builder         037         2.50         Contracting – Owner Builder         037         2.0           Job Printing         010         3.00         Job Printing         010         2.50         Job Printing         010         2.0           Manufactured Buildings         027         3.00         Manufactured Buildings         027         2.50         Manufactured Buildings         027         2.0           Timbering and Other Extraction         020         3.00         Timbering and Other Extraction         020         2.50         Timbering and Other Extraction         020         2.0           Severance – Metal Mining         019         0.10         Severance – Metal Mining         019         0.10         Severance – Metal Mining         019         0.1           Publication         009         3.00         Publication         009         2.50         Publication         009         2.0           Hotels         044         3.00         Hotels         044         2.50         Hotels         Hotels         044         2.0           Hotel/Motel (Additional Tax) B         144         4.263         Hotel/Motel (Additional Tax) B         144         3.40         Hotel/Motel (
Job Printing         010         3.00         Job Printing         010         2.50         Job Printing         010         2.0           Manufactured Buildings         027         3.00         Manufactured Buildings         027         2.50         Manufactured Buildings         027         2.0           Timbering and Other Extraction         020         3.00         Timbering and Other Extraction         020         2.50         Timbering and Other Extraction         020         2.0           Severance – Metal Mining         019         0.10         Severance – Metal Mining         019         0.10         Severance – Metal Mining         019         0.1           Publication         009         3.00         Publication         009         2.50         Publication         009         2.0           Hotels         044         3.00         Hotels         044         2.50         Hotels         Hotels         044         2.0           Hotel/Motel (Additional Tax) B         144         4.263         Hotel/Motel (Additional Tax) B         144         3.40         Hotel/Motel (Additional Tax) B         144         4.0
Manufactured Buildings         027         3.00         Manufactured Buildings         027         2.50         Manufactured Buildings         027         2.0           Timbering and Other Extraction         020         3.00         Timbering and Other Extraction         020         2.50         Timbering and Other Extraction         020         2.0           Severance – Metal Mining         019         0.10         009         2.50         Hotels         019         0.10
Timbering and Other Extraction         020         3.00         Timbering and Other Extraction         020         2.50         Timbering and Other Extraction         020         2.0           Severance – Metal Mining         019         0.10         Severance – Metal Mining         019         0.10         Severance – Metal Mining         019         0.1           Publication         009         3.00         Publication         009         2.50         Publication         009         2.0           Hotels         044         3.00         Hotels         044         2.50         Hotels         Hotels         044         2.0           Hotel/Motel (Additional Tax) B         144         4.263         Hotel/Motel (Additional Tax) B         144         3.40         Hotel/Motel (Additional Tax) B         144         4.0
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         2.0           Hotels         044         3.00         Hotels         044         2.50         Hotels         044         2.0           Hotel/Motel (Additional Tax) B         144         4.263         Hotel/Motel (Additional Tax) B         144         3.40         Hotel/Motel (Additional Tax) B         144         4.0
Publication         009         3.00         Publication         009         2.50         Publication         009         2.0           Hotels         044         3.00         Hotels         044         2.50         Hotels         044         2.0           Hotel/Motel (Additional Tax) B         144         4.263         Hotel/Motel (Additional Tax) B         144         3.40         Hotel/Motel (Additional Tax) B         144         4.0
Hotels         044         3.00         Hotels         044         2.50         Hotels         044         2.0           Hotel/Motel (Additional Tax) B         144         4.263         Hotel/Motel (Additional Tax) B         144         3.40         Hotel/Motel (Additional Tax) B         144         4.0
Residential Rental, Leasing, & Licensing for Use 045 3.00 Residential Rental, Leasing, & Licensing for Use 045 1.65 Residential Rental, Leasing, & Licensing for Use 045 2.0
Commercial Rental, Leasing, & Licensing for Use 213 3.00 Commercial Rental, Leasing, & Licensing for Use 213 1.65 Commercial Rental, Leasing, & Licensing for Use 213 2.0
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 2.0
Restaurant and Bars 011 4.00 Rental Occupancy 040 1.65 Restaurant and Bars 011 4.0
Retail Sales 017 3.00 Rental, Leasing, & Licensing for Use of TPP 214 2.50 Retail Sales 017 2.0
Retail Sales (Single Item Portion Over \$3,000) 387 2.00 Restaurant and Bars 011 2.50 Retail Sales (Single Item Portion Over \$2,500) 467 1.0
Retail Sales Food for Home Consumption 062 3.00 Retail Sales 017 2.50 MRRA Amount D 315 2.0
MRRA Amount D  315 3.00 Retail Sales Food for Home Consumption 062 2.50 Communications 005 2.0  Communications 005 3.00 MRRA Amount D  315 2.50 Transporting 006 2.0
Transporting 006 3.00 Communications 005 2.50 Utilities 004 3.0
Utilities 004 3.00 Transporting 006 2.50 Utilities 004 3.00 Transporting 006 2.50
Use Tax Purchases         029         3.00         Utilities         004         2.50
Use Tax Purchases 029 3.00 Utilities 004 2.50
Use Tax Purchases         029         3.00         Utilities         004         2.50           Use Tax Purch (Single Item Portion Over \$3,000)         389         2.00         Use Tax Purchases         029         2.50
Use Tax Purchases         029         3.00         Utilities         004         2.50           Use Tax Purch (Single Item Portion Over \$3,000)         389         2.00         Use Tax Purchases         029         2.50           Use Tax From Inventory         030         3.00         Use Tax From Inventory         030         2.50    REGION   BUSINESS   TAX   COUNTY   CITY/TOWN NAME   REGION   BUSINESS   T
Use Tax Purchases 029 3.00 Utilities 004 2.50 Use Tax Purch (Single Item Portion Over \$3,000) 389 2.00 Use Tax Purchases 029 2.50 Use Tax From Inventory 030 2.50  CITY/TOWN NAME REGION BUSINESS TAX COUNTY CITY/TOWN NAME REGION BUSINESS TAX
Use Tax Purchases Use Tax Purch (Single Item Portion Over \$3,000) Use Tax Purchases Use Tax Purch (Single Item Portion Over \$3,000) Use Tax Purchases Use Tax Purch (Single Item Portion Over \$3,000) Use Tax Purchases Use Tax Purc
Use Tax Purchases
Use Tax Purchases
Use Tax Purchases   0.29   3.00   Utilities   0.04   2.50     2.50     Use Tax Purch (Single Item Portion Over \$3,000)   389   2.00   Use Tax Purchases   0.29   2.50   Use Tax From Inventory   0.30   Use Tax From Inventory   0.30   Use Tax From Inven
Use Tax Purchases
Use Tax Purchases   029   3.00   Utilities   004   2.50     Use Tax Purch (Single Item Portion Over \$3,000)   389   2.00   Use Tax Purchases   029   2.50     Use Tax From Inventory   030   2.50     Use Tax Purchases   029   2.50     Use Tax Pur
Use Tax Purchases
Use Tax Purch (Single Item Portion Over \$3,000)   389   2.00   Use Tax Purchases   029   2.50
Use Tax Purch (Single Item Portion Over \$3,000) 389 2.00 Use Tax Purchases 029 2.50 Use Tax Purch (Single Item Portion Over \$3,000) 389 2.00 Use Tax From Inventory 030 2.50  CITY/TOWN NAME REGION OUT CITY/TOWN NAME REGION OUT CITY/TOWN NAME REGION OUT CITY/TOWN NAME REGION OUT CITY/TOWN NAME OUT C
Use Tax Purchases   029   3.00   Utilities   004   2.50   Use Tax Purch (Single Item Portion Over \$3,000)   389   2.00   Use Tax Purchases   029   2.50   Use Tax From Inventory   030
Use Tax Purchases
Use Tax Purch (Single Item Portion Over \$3,000)   389   2.00   Use Tax Purchases   0.04   2.50
Use Tax Purchases
Use Tax Purch (Single Item Portion Over \$3,000)   389   2.00   Use Tax Purchases   0.29   2.50   Use Tax From Inventory   0.30   2.50
Use Tax Purch(Single Item Portion Over \$3,000)   389   2.00   Use Tax Purchases   0.29   2.50
Use Tax Purchases
Use Tax Purchases
Use Tax Purch(Single them Portion Over \$3,000   38 9 2.00
Use Tax Purch (Single Item Portion Over \$3,000   38   2.00
Use Tax Purchases

(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

								ted.
BUSINESS TAX COUNTY CITY/TOWN NAME			TAX RATE	COUNTY	CITY/TOWN NAME REGI			
MAR PIMA	PM			GRA	PINETOP-LAKESIDE PI			
018 0.50 Advertising	(	018	2.00		Advertising	018	3.0	)0
012 2.30 Amusements	(		2.00		Amusements	012	3.0	
015 2.30 Contracting – Prime	(	015	3.00		Contracting – Prime	015	3.0	)0
016 2.30 Contracting – Speculative Builders	(		3.00		Contracting – Speculative Builders	016	3.0	00
037 2.30 Contracting – Owner Builder			3.00		Contracting – Owner Builder	037	3.0	
010 2.30 Job Printing			2.00		Job Printing	010	3.0	
049 \$.00732 Manufactured Buildings			2.00		Manufactured Buildings	027	3.0	
027 2.30 Timbering and Other Extraction			2.00		Timbering and Other Extraction	020	3.0	
020 2.30 Severance – Metal Mining			0.10		Severance – Metal Mining	019	0.1	
019 0.10 Publication			2.00		Publication	009	3.0	
009 2.30 Hotels			2.00		Hotels	044	3.0	
044 2.30 Residential Rental, Leasing, & Lice			2.00		Hotel/Motel (Additional Tax) B	144	3.0	
144 3.00 Commercial Rental, Leasing, & Lic			2.00		Residential Rental, Leasing, & Licensing for Use		3.0	
045 2.30 Rental, Leasing, & Licensing for Us			2.00		Commercial Rental, Leasing, & Licensing for Us		3.0	
213 2.30 Restaurant and Bars			2.00		Rental, Leasing, & Licensing for Use of TPP	214	3.0	
313 0.10 Retail Sales			2.00		Restaurant and Bars	011	3.0	
040 2.30 Retail Sales Food for Home Consu			2.00		Restaurant and Bars (Additional Tax) A	111	2.0	
214 2.30 MRRA Amount D	•		2.00		Retail Sales	017	3.0	
						357		
114 2.00 Communications 011 2.30 Transporting			2.00		Retail Sales (Single Item Portion Over \$5,000) Retail Sales Food for Home Consumption	357 062	1.5 3.0	
					MRRA Amount D			
017 2.30 Utilities	(	004	2.00			315	3.0	
164 2.00					Communications	005	3.0	
315 2.30					Transporting	006	3.0	
005 4.70					Utilities	004	3.0	Ю
006 2.30								
004 2.70								
485 2.70								
051 \$.00732								
029 2.30								
168 2.00								
030 2.30	DE01011/ D				250011	D. 10111500		
N/ BUSINESS TAX ODE CODE RATE COUNTY CITY/TOWN NAME		CODE	TAX RATE	COUNTY	CITY/TOWN NAME REGION / CITY CODE	BUSINESS CODE	TAX RATE	COL
YAV PRESCOTT VALLEY	PL			YAV	QUARTZSITE QZ			LA
018 2.00 Advertising		018	2.83		Amusements	012	2.50	
012 2.00 Amusements		012	2.83		Contracting – Prime	015	3.50	
015 2.00 Contracting – Prime		015	2.83		Contracting – Speculative Builders	016	3.50	
016 2.00 Contracting – Speculative Builder	'S	016	2.83		Contracting – Owner Builder	037	3.50	
037 2.00 Contracting – Owner Builder		037	2.83		Job Printing	010	2.50	
116 2.00 Job Printing		010	2.83		Manufactured Buildings	027	3.50	
010 2.00 Manufactured Buildings		027	2.83		Timbering and Other Extraction	020	2.50	
049 \$.015 Timbering and Other Extraction		027	2.83		Severance – Metal Mining	020	0.10	
					Publication			
027 2.00 Severance – Metal Mining		019	0.10			009	2.50	
020 2.00 Publication		009	2.83		Hotels	044	5.50	
019 0.10 Hotels		044	2.83		Commercial Rental, Leasing, & Licensing for Use	213	2.50	
009 2.00 Hotel/Motel (Additional Tax) B		144	2.83		Rental, Leasing, & Licensing for Use of TPP	214	2.50	
044 2.00 Rental, Leasing, & Licensing for U	Jse of TPP	214	2.83		Restaurant and Bars	011	3.00	
144 3.00 Restaurant and Bars		011	2.83		Retail Sales	017	2.50	
045 2.00 Retail Sales		017	2.83		Retail Sales (Single Item Portion Over \$10,000)	367	1.00	
e 213 2.00 Retail Sales Food for Home Cons	sumption	062	2.83		MRRA Amount D	315	2.50	
214 2.00 MRRA Amount <sup>D</sup>		315	2.83		Communications	005	2.50	
011 2.00 Communications		005	2.83		Transporting	006	2.50	
017 2.00 Transporting		006	2.83		Use Tax Purchases	029	2.50	
062 2.00 Utilities		004	2.83		Use Tax Purchases (Single item portion over \$10,000)	369	1.00	
315 2.00 Wastewater Utility Services		485	2.83		Use Tax From Inventory	030	2.50	
005 2.00 Use Tax Purchases		029	2.83					
006 2.00 Use Tax From Inventory		030	2.83					
004 2.00 OSC TAX TOTAL INVENTORY		550	2.00					
004 2.00 051 \$.015								
029 2.00								
030 2.00								
<del>_</del>								
								-,
						e you must r	eport Bus	sın
estaurant Tax. e 044), this city has an Additior ted (Business Code 144).	(D) Report amount due on materia into a Maintenance, Repair, Repla	(D) Report amount due on materials purchased exemplinto a Maintenance, Repair, Replacement or Alteration	into a Maintenance, Repair, Replacement or Alteration (MRRA)	(D) Report amount due on materials purchased exempt from tax and ir into a Maintenance, Repair, Replacement or Alteration (MRRA) project.	(D) Report amount due on materials purchased exempt from tax and incorporated into a Maintenance, Repair, Replacement or Alteration (MRRA) project.	(D) Report amount due on materials purchased exempt from tax and incorporated into a Maintenance, Repair, Replacement or Alteration (MRRA) project.  (E) When reporting for Short Term Motor Vehicl Code 214 and 114 for this City.	(E) When reporting for Short Term Motor Vehicle you must re	(E) When reporting for Short Term Motor Vehicle you must report Businto a Maintenance, Repair, Replacement or Alteration (MRRA) project.  (E) When reporting for Short Term Motor Vehicle you must report Businto a Maintenance, Repair, Replacement or Alteration (MRRA) project.  Code 214 and 114 for this City.

TRANSACTION PRIVILEGE AND OTHER TAX RATE TABLES

TABLE 2					MUNICIPALITIES		•		All tax ra	tes are expressed as percentages (%) u	nless oth	erwise	noted.
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 REGIC			AX COUNT
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	3 2	50
Amusements		012	2.25		Job Printing		010	2.50		Amusements	01:		50
Contracting – Prime		015	4.25		Publication		009	2.50		Contracting – Prime	01:		50
Contracting – Speculative Builders		016	4.25		Hotels		044	2.50		Contracting – Speculative Builders	010	5 2	50
Contracting – Owner Builder		037	4.25		Restaurant and Bars		011	2.50		Contracting – Owner Builder	03	2	50
Job Printing		010	2.25		Retail Sales		017	2.50		Feed at Wholesale	110	5 2	50
Manufactured Buildings		027	2.25		Retail Sales Food for Home Consumptio	n	062	2.50		Job Printing	010	) 2	50
Timbering and Other Extraction		020	2.25		MRRA Amount D		315	2.50		Manufactured Buildings	02	2	50
Severance – Metal Mining		019	0.10		Communications		005	2.50		Timbering and Other Extraction	020	) 2	50
Publication		009	2.25		Transporting		006	2.50		Severance – Metal Mining	019	0	10
Hotels		044	2.25		Utilities		004	2.50		Publication	009	) 2	50
Hotel/Motel (Additional Tax) <sup>B</sup>		144	3.00							Hotels	04	2	50
Residential Rental, Leasing, & Licensing for	or Use	045	2.25		Call 480-358-3000 to find out if these rate	s apply to	your busine	ss activ	ities in	Hotel/Motel (Additional Tax) <sup>B</sup>	14	5	00
Commercial Rental, Leasing, & Licensing	for Use	213	2.25		Queen Creek.					Commercial Rental, Leasing, & Licensing for U	se 213	3 2	50
Rental, Leasing, & Licensing for Use of TF	PP	214	2.25							Rental Occupancy	040	) 2	50
Restaurant and Bars		011	2.25							Rental, Leasing, & Licensing for Use of TPP	21	2	50
Retail Sales		017	2.25							Restaurant and Bars	01	2	50
Retail Sales Food for Home Consumption		062	2.25							Retail Sales	01	2	50
MRRA Amount D		315	2.25							Retail Sales (Single Item Over \$5,000)	71	' 1	00
Communications		005	2.25							Retail Sales Food for Home Consumption	06	2	50
Transporting		006	2.25							MRRA Amount D	31	5 2	50
Utilities		004	2.25							Communications	00	5 2	50
Use Tax Purchases		029	2.25							Transporting	000	5 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)	72	) 1	00
										Use Tax From Inventory	030	) 2	50
	REGION /	RUSINESS	ΤΔΥ		•	REGION /	RUSINESS	TAY		ECI	ON/CITY BU	SIMESS	ΤΔΥ

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

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

TRANSACTION PRIVILEGE AND OTHER TAX RATE TABLES

Use Tax Purchases

Use Tax From Inventory

Effective February 1, 2024

029

030

1.95

1.95

**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** COH 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 Manufactured Buildings Publication 009 3.50 Severance - Metal Mining 019 0.10 027 1.95 Publication Timbering and Other Extraction Hotels 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 Publication 213 3.50 Hotel/Motel (Additional Tax)<sup>B</sup> 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 Rental, Leasing, & Licensing for Use of TPP Residential Rental, Leasing, & Licensing for Use Restaurant and Bars 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 D 315 3.50 017 2.00 214 1.95 Communications Retail Sales Food for Home Consumption Restaurant and Bars 005 3.50 062 2.00 011 2.60 Transporting 2.00 Retail Sales 006 3.50 MRRA Amount D 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

	EGION / TY CODE	BUSINESS CODE	TAX RATE	COUNTY		REGION / TY CODE	BUSINESS CODE	TAX RATE	COUNTY		GION / CODE	BUSINESS CODE	TAX RATE	COUNT
SNOWFLAKE	SN			NAV	SOMERTON	so			YMA	SOUTH TUCSON S	ST			PMA
Advertising		018	3.00		Advertising		018	3.30		Advertising		018	5.50	
Amusements		012	3.00		Amusements		012	3.30		Amusements		012	5.50	
Contracting – Prime		015	3.00		Contracting – Prime		015	3.30		Contracting – Prime		015	5.50	
Contracting – Speculative Builders		016	3.00		Contracting – Speculative Builders		016	3.30		Contracting – Speculative Builders		016	5.50	
Contracting – Owner Builder		037	3.00		Contracting – Owner Builder		037	3.30		Contracting – Owner Builder		037	5.50	
Job Printing		010	3.00		Job Printing		010	3.30		Job Printing		010	5.50	
Manufactured Buildings		027	3.00		Manufactured Buildings		027	3.30		Manufactured Buildings		027	5.50	
Timbering and Other Extraction		020	3.00		Timbering and Other Extraction		020	3.30		Timbering and Other Extraction		020	2.50	
Severance – Metal Mining		019	0.10		Severance – Metal Mining		019	0.10		Severance – Metal Mining		019	0.10	
Publication		009	3.00		Publication		009	3.30		Publication		009	5.50	
Hotels		044	3.00		Hotels		044	3.30		Hotels		044	3.50	
Hotel/Motel (Additional Tax) <sup>B</sup>		144	4.00		Residential Rental, Leasing, & Licensing for	r Use	045	3.30		Hotel/Motel (Additional Tax) <sup>B</sup>		144	2.00	
Commercial Rental, Leasing, & Licensing for	Use	213	2.00		Commercial Rental, Leasing, & Licensing for		213	3.30		Residential Rental, Leasing, & Licensing for	Use	045	2.50	
Rental, Leasing, & Licensing for Use of TPP		214	3.00		Rental, Leasing, & Licensing for Use of TPF	>	214	3.30		Commercial Rental, Leasing, & Licensing for	· Use	213	2.50	
Restaurant and Bars		011	3.00		Restaurant and Bars		011	3.30		Commercial Lease (Additional Tax) C		313	4.00	
Retail Sales		017	3.00		Retail Sales		017	3.30		Rental, Leasing, & Licensing for Use of TPP		214	6.50	
Retail Sales (Single Item Portion Over \$10,00	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)	369	2.00											
Use Tax From Inventory		030	3.00											

(A	"Additional Tax" means in addition to Restaurant Tax.	(C) "Additional Tax" means in addition to Commercial Lease.	Review each City/Town for tax on Food for Home Consumption.
(E	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
H	otel tax rate that must be applied and reported (Business Code 144).	into a Maintenance, Repair, Replacement or Alteration (MRRA) project.	Code 214 and 114 for this City.

#### TRANSACTION PRIVILEGE AND OTHER TAX RATE TABLES

030

Effective February 1, 2024

**MUNICIPALITIES TABLE 2** All tax rates are expressed as percentages (%) unless otherwise noted. REGION / BUSINESS REGION / BUSINESS TAX REGION / BUSINESS TAX CITY/TOWN NAME CITY/TOWN NAME COUNTY CITY/TOWN NAME COUNTY COUNTY RATE RATE CITY CODE CODE CITY CODE CODE CITY CODE CODE RATE **SPRINGERVILLE** APA GLA SV **ST JOHNS** SJ APA **STAR VALLEY** SY 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 Publication Publication 009 3.00 009 3.00 009 2.00 Hotels Hotels Hotels 044 3.00 044 3.00 044 2.00 Hotel/Motel (Additional Tax)<sup>B</sup> Residential Rental, Leasing, & Licensing for Use Hotel/Motel (Additional Tax)B 2.00 3.00 045 2.00 144 144 Residential Rental, Leasing, & Licensing for Use Residential Rental, Leasing, & Licensing for Use Commercial Rental, Leasing, & Licensing for Use 045 3.00 045 2.00 213 2.00 Commercial Rental, Leasing, & Licensing for Use Rental, Leasing, & Licensing for Use of TPP Rental Occupancy 040 3.00 213 2.00 214 2.00 Rental, Leasing, & Licensing for Use of TPP Rental, Leasing, & Licensing for Use of TPP Restaurant and Bars 011 2.00 214 3.00 214 3.00 Restaurant and Bars Restaurant and Bars Retail Sales 011 3.00 011 3.00 017 2.00 Retail Sales Retail Sales Retail Sales Food for Home Consumption 017 3.00 017 3.00 062 2.00 Retail Sales (Single Item Portion Over \$1,000) Retail Sales Food for Home Consumption MRRA Amount D 397 2.00 062 3.00 315 2.00 Retail Sales Food for Home Consumption 062 3.00 MRRA Amount D 315 3.00 Communications 005 2.00 MRRA Amount <sup>C</sup> 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 3.00

	GION / Y CODE	BUSINESS	TAX RATE	COUNTY	CITY/TOWN NAME REGIC		BUSINESS	TAX RATE	COUNTY		EGION / TY CODE	BUSINESS CODE	TAX RATE	
	SI	OODL		PNL	SURPRISE		OODL	10112	MAR	TAYLOR	TL	OODL	IVIIL	
dvertising		018	4.00		Advertising		018	2.20		Advertising		018	3.00	
musements		012	4.00		Amusements		012	2.20		Amusements		012	3.00	
ontracting – Prime		015	4.00		Contracting – Prime		015	3.70		Contracting – Prime		015	3.00	
ntracting - Speculative Builders		016	4.00		Contracting – Speculative Builders		016	3.70		Contracting – Speculative Builders		016	3.00	
ntracting – Owner Builder		037	4.00		Contracting – Owner Builder		037	3.70		Contracting – Owner Builder		037	3.00	
o Printing		010	4.00		Feed at Wholesale		116	2.20		Job Printing		010	3.00	
nufactured Buildings		027	4.00		Job Printing		010	2.20		Manufactured Buildings		027	3.00	
nbering and Other Extraction		020	4.00		Manufactured Buildings		027	2.20		Timbering and Other Extraction		020	3.00	
verance – Metal Mining		019	0.10		Timbering and Other Extraction		020	2.20		Severance – Metal Mining		019	0.10	
blication		009	4.00		Severance – Metal Mining		019	0.10		Publication		009	3.00	
tels		044	4.00		Publication		009	2.20		Hotels		044	3.00	
tel/Motel (Additional Tax) <sup>B</sup>		144	4.00		Hotels		044	2.20		Hotel/Motel (Additional Tax) <sup>B</sup>		144	3.00	
sidential Rental, Leasing, & Licensing for	Use	045	2.00		Hotel/Motel (Additional Tax) <sup>B</sup>		144	4.52		Residential Rental, Leasing, & Licensing for L	Jse	045	2.00	
mmercial Rental, Leasing, & Licensing for	r Use	213	2.00		Residential Rental, Leasing, & Licensing for Use	е	045	2.20		Commercial Rental, Leasing, & Licensing for	Use	213	2.00	
ental, Leasing, & Licensing for Use of TPP	•	214	4.00		Commercial Rental, Leasing, & Licensing for Us	se	213	2.20		Rental, Leasing, & Licensing for Use of TPP		214	3.00	
staurant and Bars		011	4.00		Rental Occupancy		040	2.20		Restaurant and Bars		011	3.00	
tail Sales		017	4.00		Rental, Leasing, & Licensing for Use of TPP		214	2.20		Retail Sales		017	3.00	
tail Sales (Single Item Portion Over \$500)	)	407	1.00		Restaurant and Bars		011	3.20		Retail Sales Food for Home Consumption		062	3.00	
RRA Amount D		315	4.00		Retail Sales		017	2.20		MRRA Amount D		315	3.00	
mmunications		005	4.00		MRRA Amount D		315	2.20		Communications		005	3.00	
ansporting		006	4.00		Communications		005	2.20		Transporting		006	3.00	
ities		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 February 1, 2024

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	IUNICIPALITIES All tax rates are expressed as percentages (%) unless otherwise noted.						
	EGION / TY CODE	BUSINESS CODE	TAX RATE	COUNTY	CITY/TOWN NAME REGION / CITY CODE	BUSINES	TAX RATE	COUNTY	CITY/TOWN NAME REGION CITY COD		TAX RATE	COUNTY
<u>TEMPE</u>	TE			MAR	THATCHER TC			GRA	TOLLESON TN			MAR
Advertising		018	1.80		Amusements	012	2.50		Amusements	012	2.50	
Amusements		012	1.80		Contracting – Prime	015	3.50		Contracting – Prime	015	2.50	
Contracting – Prime		015	1.80		Contracting – Speculative Builders	016	3.50		Contracting – Speculative Builders	016	2.50	
Contracting – Speculative Builders		016	1.80		Contracting – Owner Builder	037	3.50		Contracting – Owner Builder	037	2.50	
Contracting – Owner Builder		037	1.80		Job Printing	010	2.50		Job Printing	010	2.50	
Job Printing		010	1.80		Manufactured Buildings	027	2.50		Manufactured Buildings	027	2.50	
Manufactured Buildings		027	1.80		Timbering and Other Extraction	020	2.50		Timbering and Other Extraction	020	2.50	
Timbering and Other Extraction		020	1.80		Severance – Metal Mining	019	0.10		Severance – Metal Mining	019	0.10	
Severance – Metal Mining		019	0.10		Publication	009	2.50		Publication	009	2.50	
Publication		009	1.80		Hotels	044	2.50		Hotels	044	2.50	
Hotels		044	1.80		Hotel/Motel (Additional Tax) <sup>B</sup>	144	3.00		Hotel/Motel (Additional Tax) <sup>B</sup>	144	2.00	
Hotel/Motel (Additional Tax) <sup>B</sup>		144	5.00		Residential Rental, Leasing, & Licensing for Use	045	2.00		Residential Rental, Leasing, & Licensing for Use	045	2.50	
Residential Rental, Leasing, & Licensing fo	r Use	045	1.80		Commercial Rental, Leasing, & Licensing for Use	213	2.00		Commercial Rental, Leasing, & Licensing for Use	213	2.50	
Commercial Rental, Leasing, & Licensing for	or Use	213	1.80		Rental, Leasing, & Licensing for Use of TPP	214	2.50		Rental, Leasing, & Licensing for Use of TPP	214	2.50	
Rental, Leasing, & Licensing for Use of TPI	P	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	

CITY/TOWN NAME	REGION / CITY CODE	BUSINESS	TAX RATE	COUNTY	CITY/TOWN NAME	REGION / CITY CODE	BUSINESS	TAX RATE	COUNTY	CITY/TOWN NAME	REGION / CITY CODE	BUSINESS	TAX RATE	COUNTY
TOMBSTONE	TS			СОН	TUCSON	TU			PMA	TUSAYAN	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	imbering and Other Extraction		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	ght)	035	\$4.00 ea		Hotels		044	2.00	
Hotels		044	3.50		Commercial Rental, Leasing, & Licensi	ing for Use	213	2.60		Hotel/Motel (Additional Tax) <sup>B</sup>		144	2.00	
Hotel/Motel (Additional Tax) <sup>B</sup>		144	4.00		Rental, Leasing, & Licensing for Use	e of TPP	214	2.60		Commercial Rental, Leasing, & Licensin	g for Use	213	2.00	
Residential Rental, Leasing, & Licensing for	or Use	045	2.50		Restaurant and Bars		011	2.60		Rental, Leasing, & Licensing for Use of	TPP	214	2.00	
Commercial Rental, Leasing, & Licensing f	or Use	213	2.50		Retail Sales		017	2.60		Restaurant and Bars		011	4.00	
Rental, Leasing, & Licensing for Use of TP	P	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 Communication	ations) <sup>F</sup>	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) <sup>G</sup>		104	4.50						
					Public Utility Right of Way		133	1.50						
					Use Tax Purchases		029	2.60						
					Use Tax From Inventory		030	2.60						
					(F) If you report under Communications (Bt Additional Public Utility tax rate that must b 105). (G) If you report under Utilities (Business c Public Utility tax rate that must be applied a	e applied and re ode 004), this cit	ported (Businy 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

006

004

2.20

2.20

Effective February 1, 2024

**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** COUNTY CITY/TOWN NAME COUNTY RATE RATE CITY CODE CODE CITY CODE CODE RATE CITY CODE CODE **WELLTON** YMA СОН WT **WICKENBURG** WB MAR/YAV **WILLCOX** WC Advertising 018 3.50 Advertising 018 3.00 Advertising 018 2.20 Amusements 012 3.50 Amusements 012 3.00 Amusements 012 2.20 Contracting - Prime Contracting - Prime 015 3.50 Contracting - Prime 015 3.00 3.50 015 Contracting - Speculative Builders 016 3.50 Contracting - Speculative Builders 3.50 Contracting - Speculative Builders 016 3.00 016 Contracting - Owner Builder 037 3.50 Contracting - Owner Builder 037 3.00 Contracting - Owner Builder 037 3.50 Job Printing 010 3.50 Job Printing 010 3.00 Feed at Wholesale 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 Timbering and Other Extraction 020 3.00 027 2 20 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 009 3.00 019 0.10 Hotels Hotels 044 3.50 Publication 009 2.20 044 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 213 045 2.50 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 Restaurant and Bars 214 3.50 Commercial Rental, Leasing, & Licensing for Use 213 1.70 011 3.00 Restaurant and Bars Retail Sales 011 3.50 Rental Occupancy 017 3.00 040 1.70 Retail Sales Retail Sales (Single Item Over \$1,250) 017 3.50 Rental, Leasing, & Licensing for Use of TPP 214 417 2.00 2.20 Retail Sales Food for Home Consumption Retail Sales Food for Home Consumption 062 062 3.50 Restaurant and Bars 3.00 011 2.20 MRRA Amount D 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 Transporting 006 3.00 062 2.20 Utilities 004 3.50 Utilities 004 3.00 MRRA Amount D 315 2.20 Communications 005 3.00

Transporting

Utilities

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

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

Arizona State, County and City	Tax Rate Look-Up To	<u>ol</u> TRANSACTI
TABLES		MUNIC

#### TRANSACTION PRIVILEGE AND OTHER TAX RATE TABLES

Effective February 1, 2024

TABLE 2					MUNICIPALITIES				All tax rates are expressed as percentages (%) unless otherwise noted.
	REGION /	BUSINESS CODE	TAX RATE	COUNTY		GION / Y CODE	BUSINESS	TAX RATE	COUNTY
<u>YOUNGTOWN</u>	ΥT			MAR	YUMA	ΥM			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) <sup>B</sup>		144	2.00		Hotel/Motel (Additional Tax)		144	2.00	
Residential Rental, Leasing, & Licensing for	Use	045	2.00		Residential Rental, Leasing, & Licensing for U	Use	045	1.70	
Commercial Rental, Leasing, & Licensing for	r Use	213	2.00		Commercial Rental, Leasing, & Licensing for	· 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 4

**INDIAN RESERVATION CODES** 

Arizona State, County	and City	TRANSACTION PRIVILE
TABLE 3	СО	UNTY 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 Di	strict - Maricopa MCB
Yavapai		YAV
Yuma		YMA

I ABLE 4	INDIAN RESERVATION CODES	•
RESERVATION	COUNTY	CODE
Ak-Chin	Pinal	PNA
Cocopah	Yuma	YMB
Colorado River	La Paz	LAC
Fort McDowell-Yavapa	ıiMaricopa	MAE
Fort Mohave	Mohave	MOF
Fort Yuma-Quechan	Yuma	YMG
Gila River	Maricopa	МАН
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-Marico	ppaMaricopa	MAO
San Carlos Apache	Gila	GLP
	Graham	
	Pinal	
San Juan Southern Pa	iiuteCoconino	COQ
Tohono O'Odham	Maricopa	MAT
Tohono O'Odham	Pima	PMT
Tohono O'Odham	Pinal	PNT
Tonto Apache	Gila	GLU
White Mountain Apach	eApache	APD
White Mountain Apach	eGila	GLD
White Mountain Apach	eGraham	GRD
White Mountain Apach	eNavajo	NAD
Yavapai Apache	Yavapai	YAW
Yavapai-Prescott	Yavapai	YAX

#### Prepared by ADOR's City Services Team

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

ARIZONA DEPARTMENT OF REVENUE

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

Website: www.azdor.gov

• Tax Rate Look-Up Tool

#### Medical and Adult Use Marijuana Rate Tables

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

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

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

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

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

	Table 5 MARIJUANA TAX RATES FOR SALES IN THESE COUNTIES															
Business Code	TAXABLE ACTIVITY	Cochise (COH)	Coconino (COC)	Gila (GLA)	Graham (GRA)	La Paz (LAP)	Maricopa (MAR)	Mohave (MOH)	Navajo (NAV)	Pima (PMA)	Pinal (PNL)	Santa Cruz (STC)	Yavapai (YAV)	Yuma (YMA)	Apache (APA) Greenlee (GRN)	Accounting Credit Rate for Electronic Filers (STATE TAX ONLY)
MEDICAL MARIJUANA																
203	Medical Marijuana Retail Sales	6.60%	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	6.60%	6.90%	6.60%	6.60%	6.60%	6.30%	5.60%	6.43%	6.10%	6.70%	6.60%	6.35%	6.712%	6.10%	.0672%
	ADULT USE MARIJUANA*															
420	Adult Use Marijuana Retail Sales	6.60%	6.90%	6.60%	6.60%	6.60%	6.30%	5.60%	6.43%	6.10%	6.70%	6.60%	6.35%	6.712%	6.10%	.0672%
421	Adult Use Marijuana Restaurants & Bars	6.60%	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 169	% excis	tax.*		

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

#### Table 6 RETAIL TAX RATES FOR SALES IN MUNICIPALITIES **APACHE JUNCTION BUSINESS** TAX REGION / CITY CODE: AJ CODE RATE COUNTY CODE: MAR/PNL All tax rates are expressed as percentage (%) unless otherwise noted. 203 2.40 Medical Marijuana Retail Sales Medical Marijuana Retail Sales-Single Item Portion Over \$2,000 653 1.40 Adult Use Marijuana Retail Sales 420 2.40 Adult Use Marijuana Retail Sales-Single Item Portion Over \$2,000 669 1.40 Retail Sales (Accessories and Ancillary Products) 017 2.40 1.40 Retail Sales (Accessories/Ancillary Products)-Single Item Portion Over \$2,000 297 Use Tax Purchases 2.40 029 Use Tax Purchases-Single Item Portion Over \$2,000 299 1.40 Use Tax From Inventory 030 2.40 Medical Marijuana Restaurant 221 2.40 Medical Marijuana Restaurant (Additional Tax) 2.40 Adult Use Marijuana Restaurant 421 Adult Use Marijuana Restaurant (Additional Tax)

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

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

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

	Table 6	RETAIL	TAX RATES	FOR S	ALES	IN MUNICIPALITIES
RE	UCKEYE EGION / CITY CODE: BE DUNTY CODE: MAR		BUSINESS CODE	TAX RATE		BULLHEAD CITY REGION / CITY CODE: BH COUNTY CODE: MOH
All	tax rates are expressed as percentage (%) unless	otherwise noted.				All tax rates are expressed as perce
	Medical Marijuana Retail Sales		203	3.00	_,	Medical Marijuana Retail Sales
	Medical Marijuana Retail Sales-Single Item Over \$5,00	0	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	000	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
	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)		

#### RETAIL TAX RATES FOR SALES IN MUNICIPALITIES Table 6 **CASA GRANDE** BUSINESS TAX REGION / CITY CODE: CG CODE RATE **COUNTY CODE: PNL** All tax rates are expressed as percentage (%) unless otherwise noted. 2.00 Medical Marijuana Retail Sales Medical Marijuana Retail Sales-Single Item Portion Over \$5,000 656 1.50 Adult Use Marijuana Retail Sales 420 2.00 Adult Use Marijuana Retail Sales-Single Item Portion Over \$5,000 672 1.50 Retail Sales (Accessories and Ancillary Products) 017 2.00 Retail Sales (Accessories/Ancillary Products)-Single Item Portion Over \$5,000 357 1.50 Use Tax Purchases Use Tax Purchases-Item Over Use Tax From Inventory Medical Marijuana Restaurant 221 1.80 Medical Marijuana Restaurant (Additional Tax) Adult Use Marijuana Restaurant 421 1.80 Adult Use Marijuana Restaurant (Additional Tax)

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

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

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

Table 6	RETAIL TAX	RATES	FOR S	ALES	IN MUNICIPALITIES
CLARKDALE REGION / CITY CODE: CD COUNTY CODE: YAV		ISINESS 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
Retail Sales (Accessories/Ancillary Products)-Item Over		-			Retail Sales (Accessories/Ancillary I
Use Tax Purchases		-			Use Tax Purchases
Use Tax Purchases-Item Over		-			Use Tax Purchases-Item Over
Use Tax From Inventory		-	-	•	Use Tax From Inventory
Medical Marijuana Restaurant		221	3.50	•	Medical Marijuana Restaurant
Medical Marijuana Restaurant (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)		

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

DEWEY-HUMBOLDT REGION / CITY CODE: DH COUNTY CODE: YAV	BUSINESS 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)	-	-
-		

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 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)		

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

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

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

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

	Table 6	RETAIL	TAX RATES	FOR	SALES	IN MUNICIPALITIES
	FLORENCE REGION / CITY CODE: FL COUNTY CODE: PNL		BUSINESS	TAX RATE		FOUNTAIN HILLS REGION / CITY CODE: FH COUNTY CODE: MAR
	All tax rates are expressed as percentage (%) unless other	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 (Addi
-					=	

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

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

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

Table 6	RETAIL	TAX RATES	S FOR	SALES	IN MUNICIPALITIES
GILBERT REGION / CITY CODE: GB COUNTY CODE: MAR		BUSINESS	TAX RATE		GLENDALE REGION / CITY CODE: GE COUNTY CODE: MAR
All tax rates are expressed as percentage (%) unless other	nerwise 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-Sinç
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 (Addition
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 CODE	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 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	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 CODE	TAX RATE
All tax rates are expressed as percentage (%) unless otherwise noted.		
Medical Marijuana Retail Sales	203	2.50
Medical Marijuana Retail Sales-Single Item Over \$5,000	664	1.20
Adult Use Marijuana Retail Sales	420	2.50
Adult Use Marijuana Retail Sales-Single Item Over \$5,000	680	1.20
Retail Sales (Accessories and Ancillary Products)	017	2.50
Retail Sales (Accessories/Ancillary Products)-Single Item Over \$5,000	717	1.20
Use Tax Purchases	029	2.50
Use Tax Purchases-Single Item Over \$5,000	729	1.20
Use Tax From Inventory	030	2.50
Medical Marijuana Restaurant	221	4.00
Medical Marijuana Restaurant (Additional Tax)		
Adult Use Marijuana Restaurant	421	4.00
Adult Use Marijuana Restaurant (Additional Tax)		

	Table 6	RETAIL T	AX RATES	FOR	SALES	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 other	rwise noted.				All tax rates are expressed as percent
	Medical Marijuana Retail Sales		203	4.00	<u>-</u>	Medical Marijuana Retail Sales
	Medical Marijuana Retail Sales-Item Over			-		Medical Marijuana Retail Sales-Item (
	Adult Use Marijuana Retail Sales		420	4.00		Adult Use Marijuana Retail Sales
•	Adult Use Marijuana Retail Sales-Item Over		-	-		Adult Use Marijuana Retail Sales-Item
	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 (Addition
•	Adult Use Marijuana Restaurant		421	5.00	-	Adult Use Marijuana Restaurant
•	Adult Use Marijuana Restaurant (Additional Tax)			-	-	Adult Use Marijuana Restaurant (Add
	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,				_	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,

HAYDEN REGION / CITY CODE: HY COUNTY CODE: GLA	BUSINESS CODE	TAX RATE
All tax rates are expressed as percentage (%) unless 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)		

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

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

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

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

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

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

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

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

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

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

Table 6	RETAIL	TAX RATE	S FOR S	SALES	IN MUNICIPALITIES
MESA REGION / CITY CODE: ME COUNTY CODE: MAR		BUSINESS CODE	TAX RATE		MIAMI REGION / CITY CODE: MM COUNTY CODE: GLA
All tax rates are expressed as percentage (%) unless oth	erwise noted.				All tax rates are expressed as perce
Medical Marijuana Retail Sales		203	2.00	_	Medical Marijuana Retail Sales
Medical Marijuana Retail Sales-Item Over		-	-	_	Medical Marijuana Retail Sales-Item
Adult Use Marijuana Retail Sales		420	2.00	_	Adult Use Marijuana Retail Sales
Adult Use Marijuana Retail Sales-Item Over		-	-	_	Adult Use Marijuana Retail Sales-Ite
Retail Sales (Accessories and Ancillary Products)		017	2.00	_	Retail Sales (Accessories and Ancil
Retail Sales (Accessories/Ancillary Products)-Item Over		-	-	_	Retail Sales (Accessories/Ancillary
Use Tax Purchases		029	2.00	_	Use Tax Purchases
Use Tax Purchases-Item Over		-	-	_	Use Tax Purchases-Item Over
Use Tax From Inventory		030	2.00	_	Use Tax From Inventory
Medical Marijuana Restaurant		221	2.00	_	Medical Marijuana Restaurant
Medical Marijuana Restaurant (Additional Tax)		-	-	_	Medical Marijuana Restaurant (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	TAX RATE
All tax rates are expressed as percentage (%) unless otherwise noted.		
Medical Marijuana Retail Sales	203	2.50
Medical Marijuana Retail Sales-Item Over		
Adult Use Marijuana Retail Sales	420	2.50
Adult Use Marijuana Retail Sales-Item Over		
Retail Sales (Accessories and Ancillary Products)	017	2.50
Retail Sales (Accessories/Ancillary Products)-Item Over		
Use Tax Purchases	029	2.50
Use Tax Purchases-Item Over		
Use Tax From Inventory	030	2.50
Medical Marijuana Restaurant	221	2.50
Medical Marijuana Restaurant (Additional Tax)		
Adult Use Marijuana Restaurant	421	2.50
Adult Use Marijuana Restaurant (Additional Tax)		_

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

ORO VALLEY REGION / CITY CODE: OR COUNTY CODE: PMA	BUSINESS	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 T	AX RATES	FOR S	ALES	IN MUNICIPALITIES
REGION / CITY CODE: PG		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	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 P	ortion 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)		-			Adult Use Marijuana Restaurant (Ad
	PAGE REGION / CITY CODE: PG COUNTY CODE: COC  All tax rates are expressed as percentage (%) unless other Medical Marijuana Retail Sales  Medical Marijuana Retail Sales-Single Item Portion Over \$3  Adult Use Marijuana Retail Sales  Adult Use Marijuana Retail Sales  Adult Use Marijuana Retail Sales-Single Item Portion Over Retail Sales (Accessories and Ancillary Products)  Retail Sales (Accessories/Ancillary Products)-Single Item P Use Tax Purchases  Use Tax Purchases-Single Item Portion Over \$3,000  Use Tax From Inventory  Medical Marijuana Restaurant  Medical Marijuana Restaurant (Additional Tax)  Adult Use Marijuana Restaurant	PAGE REGION / CITY CODE: PG COUNTY CODE: COC  All tax rates are expressed as percentage (%) unless otherwise noted.  Medical Marijuana Retail Sales  Medical Marijuana Retail Sales-Single Item Portion Over \$3,000  Adult Use Marijuana Retail Sales  Adult Use Marijuana Retail Sales-Single Item Portion Over \$3,000  Retail Sales (Accessories and Ancillary Products)  Retail Sales (Accessories/Ancillary Products)-Single Item Portion Over \$3,000  Use Tax Purchases  Use Tax Purchases-Single Item Portion Over \$3,000  Use Tax From Inventory  Medical Marijuana Restaurant  Medical Marijuana Restaurant (Additional Tax)  Adult Use Marijuana Restaurant	PAGE REGION / CITY CODE: PG COUNTY CODE: COC  All tax rates are expressed as percentage (%) unless otherwise noted.  Medical Marijuana Retail Sales  Medical Marijuana Retail Sales-Single Item Portion Over \$3,000  Adult Use Marijuana Retail Sales  Adult Use Marijuana Retail Sales-Single Item Portion Over \$3,000  Adult Use Marijuana Retail Sales-Single Item Portion Over \$3,000  Retail Sales (Accessories and Ancillary Products)  Retail Sales (Accessories/Ancillary Products)-Single Item Portion Over \$3,000  387  Use Tax Purchases  Use Tax Purchases-Single Item Portion Over \$3,000  389  Use Tax From Inventory  Medical Marijuana Restaurant  221  Medical Marijuana Restaurant (Additional Tax)   Adult Use Marijuana Restaurant  421	PAGE REGION / CITY CODE: PG COUNTY CODE: COC  All tax rates are expressed as percentage (%) unless otherwise noted.  Medical Marijuana Retail Sales  Medical Marijuana Retail Sales  Medical Marijuana Retail Sales  Medical Marijuana Retail Sales  Medical Marijuana Retail Sales-Single Item Portion Over \$3,000  Adult Use Marijuana Retail Sales  Adult Use Marijuana Retail Sales-Single Item Portion Over \$3,000  Retail Sales (Accessories and Ancillary Products)  Retail Sales (Accessories/Ancillary Products)-Single Item Portion Over \$3,000  Use Tax Purchases  Use Tax Purchases-Single Item Portion Over \$3,000  Use Tax From Inventory  Medical Marijuana Restaurant  Medical Marijuana Restaurant  Adult Use Marijuana Restaurant	REGION / CITY CODE: PG COUNTY CODE: COC  All tax rates are expressed as percentage (%) unless otherwise noted.  Medical Marijuana Retail Sales  Medical Marijuana Retail Sales-Single Item Portion Over \$3,000  Adult Use Marijuana Retail Sales-Single Item Portion Over \$3,000  Adult Use Marijuana Retail Sales-Single Item Portion Over \$3,000  Adult Use Marijuana Retail Sales-Single Item Portion Over \$3,000  Retail Sales (Accessories and Ancillary Products)  Retail Sales (Accessories/Ancillary Products)-Single Item Portion Over \$3,000  Use Tax Purchases  029  3.00  Use Tax Purchases-Single Item Portion Over \$3,000  Use Tax From Inventory  030  3.00  Medical Marijuana Restaurant  221  4.00  Medical Marijuana Restaurant (Additional Tax)   Adult Use Marijuana Restaurant

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

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

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

ı	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-Iten
_	Retail Sales (Accessories and Ancillary Products)		017	2.88	-	Retail Sales (Accessories and Ancilla
	Retail Sales (Accessories/Ancillary Products)-Item Over		-	-	-	Retail Sales (Accessories/Ancillary Pr
	Use Tax Purchases		-	-	-	Use Tax Purchases
	Use Tax Purchases-Item Over		-	-	-	Use Tax Purchases-Item Over
	Use Tax From Inventory		-	-	-	Use Tax From Inventory
	Medical Marijuana Restaurant		221	2.88	-	Medical Marijuana Restaurant
	Medical Marijuana Restaurant (Additional Tax)			-	-	Medical Marijuana Restaurant (Additi
_	Adult Use Marijuana Restaurant		421	2.88	-	Adult Use Marijuana Restaurant
_	Adult Use Marijuana Restaurant (Additional Tax)			-	-	Adult Use Marijuana Restaurant (Add

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

PHOENIX REGION / CITY CODE: PX COUNTY CODE: MAR	BUSINESS CODE	TAX RATE
All tax rates are expressed as percentage (%) unless otherwise noted.		
Medical Marijuana Retail Sales	203	2.30
Medical Marijuana Retail Sales-Single Item Portion Over \$13,886	685	2.00
Adult Use Marijuana Retail Sales	420	2.30
Adult Use Marijuana Retail Sales-Single Item Portion Over \$13,886	684	2.00
Retail Sales (Accessories and Ancillary Products)	017	2.30
Retail Sales (Accessories/Ancillary Products)-Single Item Portion Over \$13,886	164	2.00
Use Tax Purchases	029	2.30
Use Tax Purchases-Single Item Portion Over \$13,886	168	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 RATE	S FOR	SALES	IN MUNICIPALITIES
PINETOP-LAKESIDE REGION / CITY CODE: PP COUNTY CODE: NAV		BUSINESS CODE	TAX RATE		PRESCOTT REGION / CITY CODE: PR COUNTY CODE: YAV
All tax rates are expressed as percent	tage (%) unless otherwise noted.				All tax rates are expressed as percent
Medical Marijuana Retail Sales		203	3.00	<u>-</u>	Medical Marijuana Retail Sales
Medical Marijuana Retail Sales-Single	e Item Portion Over \$5,000	656	1.50		Medical Marijuana Retail Sales-Item (
Adult Use Marijuana Retail Sales		420	3.00		Adult Use Marijuana Retail Sales
Adult Use Marijuana Retail Sales-Sing	gle Item Portion Over \$5,000	672	1.50		Adult Use Marijuana Retail Sales-Item
Retail Sales (Accessories and Ancilla	ry Products)	017	3.00	-	Retail Sales (Accessories and Ancillar
Retail Sales (Accessories/Ancillary Pr	roducts)-Single Item Portion Over \$5,0	00 357	1.50	-	Retail Sales (Accessories/Ancillary Pr
Use Tax Purchases			-	-	Use Tax Purchases
Use Tax Purchases-Item Over		-	-	-	Use Tax Purchases-Item Over
Use Tax From Inventory		-	-	-	Use Tax From Inventory
Medical Marijuana Restaurant		221	3.00	-	Medical Marijuana Restaurant
Medical Marijuana Restaurant (Addition	onal Tax)	222	2.00	-	Medical Marijuana Restaurant (Addition
Adult Use Marijuana Restaurant		421	3.00	-	Adult Use Marijuana Restaurant
Adult Use Marijuana Restaurant (Add	itional Tax)	422	2.00	-	Adult Use Marijuana Restaurant (Add

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

PRESCOTT VALLEY REGION / CITY CODE: PL COUNTY CODE: YAV	BUSINESS	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)		

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

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

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

	Table 6	RETAIL 1	TAX RATES	FOR	SALES	IN MUNICIPALITIES
Í	SAN LUIS REGION / CITY CODE: SU COUNTY CODE: YMA		BUSINESS CODE	TAX RATE		SCOTTSDALE REGION / CITY CODE: SC COUNTY CODE: MAR
	All tax rates are expressed as percentage (%) unless other	wise noted.				All tax rates are expressed as percen
	Medical Marijuana Retail Sales		203	4.00	<u>-</u> .	Medical Marijuana Retail Sales
	Medical Marijuana Retail Sales-Single Item Portion Over \$2,5	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	2,500	679	1.50		Adult Use Marijuana Retail Sales-Iter
	Retail Sales (Accessories and Ancillary Products)		017	4.00	-	Retail Sales (Accessories and Ancilla
	Retail Sales (Accessories/Ancillary Products)-Single Item Pol	rtion Over \$2,500	467	1.50	-	Retail Sales (Accessories/Ancillary P
	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
٠	Adult Use Marijuana Restaurant		421	4.00	-	Adult Use Marijuana Restaurant
•	Adult Use Marijuana Restaurant (Additional Tax)			-	-	Adult Use Marijuana Restaurant (Add
					-	

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

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

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

SOMERTON REGION / CITY CODE: SO COUNTY CODE: YMA	BUSINESS	TA) RAT
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	FOR S	SALES	IN MUNICIPALITIES
Í	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
٠	Retail Sales (Accessories/Ancillary Products)-Single Item Po	ortion Over \$1,000	397	2.00	-	Retail Sales (Accessories/Ancillary Pr
٠	Use Tax Purchases		-	-	-	Use Tax Purchases
	Use Tax Purchases-Item Over		-	-	-	Use Tax Purchases-Item Over
	Use Tax From Inventory		-	-	-	Use Tax From Inventory
•	Medical Marijuana Restaurant		221	3.00	-	Medical Marijuana Restaurant
	Medical Marijuana Restaurant (Additional Tax)			-	-	Medical Marijuana Restaurant (Addition
	Adult Use Marijuana Restaurant		421	3.00	-	Adult Use Marijuana Restaurant
,	Adult Use Marijuana Restaurant (Additional Tax)				-	Adult Use Marijuana Restaurant (Add
					-	

ST JOHNS REGION / CITY CODE: SJ COUNTY CODE: APA	BUSINESS 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)	-	-
Adult Use Marijuana Restaurant (Additional Tax)		

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

Table 6		RETAIL T	AX 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	ige (%) unless otherw	ise noted.				All tax rates are expressed as percent
Medical Marijuana Retail Sales			203	2.20		Medical Marijuana Retail Sales
Medical Marijuana Retail Sales-Item O	ver			-		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-Item
Retail Sales (Accessories and Ancillary	Products)		017	2.20	-	Retail Sales (Accessories and Ancilla
Retail Sales (Accessories/Ancillary Pro	ducts)-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 (Additio	nal Tax)		-	-	-	Medical Marijuana Restaurant (Addition
Adult Use Marijuana Restaurant			421	3.20	-	Adult Use Marijuana Restaurant
Adult Use Marijuana Restaurant (Addit	ional Tax)		-	-	-	Adult Use Marijuana Restaurant (Addi

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)	-	

FEMPE 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 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-Item Over		-
Use Tax From Inventory	030	2.50
Medical Marijuana Restaurant	221	2.50
Medical Marijuana Restaurant (Additional Tax)		-
Adult Use Marijuana Restaurant	421	2.50
Adult Use Marijuana Restaurant (Additional Tax)		-

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

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

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

TUSAYAN REGION / CITY CODE: TY COUNTY CODE: COC	BUSINESS 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 T	AX RATES	FOR	SALES	IN MUNICIPALITIES
	WELLTON REGION / CITY CODE: WT COUNTY CODE: YMA		BUSINESS CODE	TAX RATE		WICKENBURG REGION / CITY CODE: WB COUNTY CODE: MAR/YAV
	All tax rates are expressed as percentage (%) unless other	rwise noted.				All tax rates are expressed as percent
_	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-Sinç
-	Retail Sales (Accessories and Ancillary Products)		017	3.50	-	Retail Sales (Accessories and Ancilla
-	Retail Sales (Accessories/Ancillary Products)-Item Over		-	-	-	Retail Sales (Accessories/Ancillary Pr
-	Use Tax Purchases		-	-	-	Use Tax Purchases
-	Use Tax Purchases-Item Over		-	-	-	Use Tax Purchases-Item Over
-	Use Tax From Inventory		-	-	-	Use Tax From Inventory
-	Medical Marijuana Restaurant		221	3.50	-	Medical Marijuana Restaurant
-	Medical Marijuana Restaurant (Additional Tax)		-	-	-	Medical Marijuana Restaurant (Addition
-	Adult Use Marijuana Restaurant		421	3.50	-	Adult Use Marijuana Restaurant
-	Adult Use Marijuana Restaurant (Additional Tax)		-	-	-	Adult Use Marijuana Restaurant (Add
					_	

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

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

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

	Table 6	RETAIL	TAX RATES	FOR S	ALES	IN MUNICIPALITIES
	WINKELMAN REGION / CITY CODE: WM COUNTY CODE: GLA/PNL		BUSINESS	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	<b>-</b> .	Medical Marijuana Retail Sales
_	Medical Marijuana Retail Sales-Item Over		-			Medical Marijuana Retail Sales-Item
_	Adult Use Marijuana Retail Sales		420	3.50		Adult Use Marijuana Retail Sales
-	Adult Use Marijuana Retail Sales-Item Over		-	-		Adult Use Marijuana Retail Sales-Ite
-	Retail Sales (Accessories and Ancillary Products)		017	3.50	•	Retail Sales (Accessories and Ancil
-	Retail Sales (Accessories/Ancillary Products)-Item Over		-	-	-	Retail Sales (Accessories/Ancillary
-	Use Tax Purchases		-	-	-	Use Tax Purchases
-	Use Tax Purchases-Item Over		-	-	-	Use Tax Purchases-Item Over
-	Use Tax From Inventory		-	-	-	Use Tax From Inventory
-	Medical Marijuana Restaurant		221	3.50	-	Medical Marijuana Restaurant
-	Medical Marijuana Restaurant (Additional Tax)		-		-	Medical Marijuana Restaurant (Add
-	Adult Use Marijuana Restaurant		421	3.50	-	Adult Use Marijuana Restaurant
-	Adult Use Marijuana Restaurant (Additional Tax)		-		-	Adult Use Marijuana Restaurant (Ad
-					-	

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

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

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