## Transaction Privilege and Other Tax Rate Tables

#### ONE RATE CHANGE EFFECTIVE FEBRUARY 1, 2025

No Changes

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

No Changes

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

ti izona o	TABLE 1	TAX RATES FOR SALES IN THESE COUNTIES										Lileotive	ebruary 1, 2023				
Business Code		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 b	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	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.
- l) Report amount due on materials purchased exempt from tax and incorporated into a Maintenance, Repair, Replacement or Alteration (MRRA) project.
- m) Unincorporated areas of Pima County add 6%. (Report using REGION CODE PH and class code 300.)

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

#### TRANSACTION PRIVILEGE AND OTHER TAX RATE TABLES

Effective February 1, 2025

TABLE 2				MUNICIPALITIES			All tax ra	tes are expressed as percentages (%) unles	ss otherw	ise not	ted.
REGION / CITY/TOWN NAME REGION /	BUSINESS CODE	TAX RATE	COUNTY	CITY/TOWN NAME REGION / CITY CODE	BUSINESS	TAX RATE	COUNTY	CITY/TOWN NAME REGION / CITY CODE	BUSINESS CODE	TAX RATE	COUNTY
PACHE JUNCTION AJ			MAR/PNL	<u>AVONDALE</u> AV			MAR	BENSON BS			СОН
dvertising	018	2.40		Advertising	018	2.50		Advertising	018	3.50	
musements	012	2.40		Amusements	012	2.50		Amusements	012	3.50	
ontracting – Prime	015	2.40		Contracting – Prime	015	2.50		Contracting – Prime	015	4.00	
ontracting – Speculative Builders	016	2.40		Contracting – Speculative Builders	016	2.50		Contracting – Speculative Builders	016	4.00	
ontracting – 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	
bb Printing	010	2.40		Manufactured Buildings	027	2.50		Jet Fuel Sales (cents per gallon)	049	\$.035	
anufactured Buildings	027	2.40		Timbering and Other Extraction	020	2.50		Manufactured Buildings	027	3.50	
mbering and Other Extraction	020	2.40		Severance – Metal Mining	019	0.10		Timbering and Other Extraction	020	3.50	
everance – Metal Mining	019	0.10		Publication	009	2.50		Severance – Metal Mining	019	0.10	
ublication	009	2.40		Hotels	044	2.50		Publication	009	3.50	
otels	044	2.40		Hotel/Motel (Additional Tax) <sup>B</sup>	144	2.00		Hotels	044	3.50	
otel/Motel (Additional Tax) <sup>B</sup>	144	2.40		Commercial Rental, Leasing, & Licensing for Use	213	2.50		Hotel/Motel (Additional Tax) <sup>B</sup>	144	2.00	
ommercial Rental, Leasing, & Licensing for Use	213	2.20		Rental, Leasing, & Licensing for Use of TPP	213	2.50		Commercial Rental, Leasing, & Licensing for Use	213	2.50	
				Restaurant and Bars							
ental Occupancy	040	2.20			011	2.50		Rental, Leasing, & Licensing for Use of TPP	214	2.50	
ental, Leasing, & Licensing for Use of TPP	214	2.40		Retail Sales	017	2.50		Restaurant and Bars	011	3.50	
estaurant and Bars	011	2.40		Retail Sales (Single Item Over \$5,000)	717	1.50		Retail Sales	017	3.50	
etail Sales	017	2.40		Retail Sales Food for Home Consumption	062	2.50		Retail Sales (Single Item Over \$5,000)	717	1.00	
etail Sales (Single Item Portion Over \$2,000)	297	1.40		MRRA Amount D	315	2.50		Retail Sales Food for Home Consumption	062	3.50	
etail Sales Food for Home Consumption	062	2.40		Communications	005	2.50		MRRA Amount D	315	3.50	
RRA Amount <sup>D</sup>	315	2.40		Transporting	006	2.50		Communications	005	3.50	
ommunications	005	3.40		Utilities	004	2.50		Transporting	006	3.50	
ansporting	006	2.40		Use Tax Purchases	029	1.50		Utilities	004	3.50	
lities	004	3.40		Use Tax From Inventory	030	1.50		Jet Fuel Use Tax (cents per gallon)	051	\$.035	
se Tax Purchases	029	2.40		,				Use Tax Purchases	029	3.50	
		1 40						Use Tax Purchases (Single Item Over \$5,000)	729	1 00	
lse Tax (Single Item Portion Over \$2,000) Ise Tax From Inventory	299 030	1.40 2.40		DECICA	/ RIJCINIECC	TAY		Use Tax Purchases (Single Item Over \$5,000) Use Tax From Inventory	729 030	1.00 3.50	
se Tax (Single Item Portion Over \$2,000) se Tax From Inventory  REGION / CITY CODE	299 030 BUSINESS	2.40	COUNTY	CITY/TOWN NAME REGION CITY COI		TAX RATE	COUNTY	Use Tax From Inventory  CITY/TOWN NAME  REGION / CITY CODE	030 BUSINESS		
se Tax (Single Item Portion Over \$2,000) se Tax From Inventory  ITY/TOWN NAME  REGION / CITY CODE ISBEE  BB	299 030 BUSINESS CODE	2.40 TAX RATE	COUNTY	BUCKEYE BE	E CODE	RATE	COUNTY	CITY/TOWN NAME REGION / CITY CODE BULLHEAD CITY BH	030  BUSINESS CODE	3.50 TAX RATE	COUNT
se Tax (Single Item Portion Over \$2,000) se Tax From Inventory  TY/TOWN NAME  REGION/ CITY CODE BB  divertising	299 030 BUSINESS CODE	2.40 TAX RATE 3.50		BUCKEYE BE Advertising	CODE 018	3.00		CITY/TOWN NAME  REGION/ CITY CODE BULLHEAD CITY Advertising	030  BUSINESS CODE  018	3.50 TAX RATE	
se Tax (Single Item Portion Over \$2,000) se Tax From Inventory  TY/TOWN NAME  SBEE Styrertising nusements	299 030 BUSINESS CODE	2.40 TAX RATE 3.50 3.50		BUCKEYE BE Advertising Amusements	018 012	3.00 3.00		CITY/TOWN NAME  REGION/ CITY CODE BULLHEAD CITY Advertising Amusements	030  BUSINESS CODE  018 012	3.50  TAX RATE  2.00 2.00	
SEE Tax (Single Item Portion Over \$2,000) SEE Tax From Inventory  ITY/TOWN NAME  ISBEE STAN TOWN NAME  REGION/ CITY CODE BB  INVERTISING INVENTISING I	299 030 BUSINESS CODE 018 012 015	2.40 TAX RATE 3.50 3.50 3.50		BUCKEYE Advertising Amusements Contracting – Prime	018 012 015	3.00 3.00 3.00		CITY/TOWN NAME  REGION/ CITY CODE  BULLHEAD CITY  Advertising  Amusements  Contracting – Prime	030  BUSINESS CODE  018 012 015	3.50  TAX RATE  2.00 2.00 2.00	
TY/TOWN NAME  SBEE tyertising nusements ontracting – Prime	299 030 BUSINESS CODE 018 012 015 016	2.40  TAX RATE  3.50 3.50 3.50 3.50		BUCKEYE BE Advertising Amusements Contracting – Prime Contracting – Speculative Builders	018 012 015 016	3.00 3.00 3.00 3.00 3.00		CITY/TOWN NAME  REGION/ CITY CODE  BULLHEAD CITY  Advertising  Amusements  Contracting – Prime  Contracting – Speculative Builders	030  BUSINESS CODE  018 012 015 016	3.50  TAX RATE  2.00 2.00 2.00 2.00	
e Tax (Single Item Portion Over \$2,000) e Tax From Inventory  FY/TOWN NAME  REGION / CITY CODE SBEE  vertising nusements ntracting – Prime ntracting – Speculative Builders	299 030 BUSINESS CODE 018 012 015	2.40 TAX RATE 3.50 3.50 3.50		BUCKEYE Advertising Amusements Contracting – Prime	018 012 015	3.00 3.00 3.00		CITY/TOWN NAME  REGION/ CITY CODE  BULLHEAD CITY  Advertising  Amusements  Contracting – Prime	030  BUSINESS CODE  018 012 015	3.50  TAX RATE  2.00 2.00 2.00	
e Tax (Single Item Portion Over \$2,000) e Tax From Inventory  TY/TOWN NAME  REGION / CITY CODE SBEE  vertising rusements intracting – Prime intracting – Speculative Builders intracting – Owner Builder	299 030 BUSINESS CODE 018 012 015 016	2.40  TAX RATE  3.50 3.50 3.50 3.50		BUCKEYE BE Advertising Amusements Contracting – Prime Contracting – Speculative Builders	018 012 015 016	3.00 3.00 3.00 3.00 3.00		CITY/TOWN NAME  REGION/ CITY CODE  BULLHEAD CITY  Advertising  Amusements  Contracting – Prime  Contracting – Speculative Builders	030  BUSINESS CODE  018 012 015 016	3.50  TAX RATE  2.00 2.00 2.00 2.00	
TY/TOWN NAME  SBEE  Ivertising nusements ontracting — Speculative Builders ontracting — Owner Builder and at Wholesale	299 030 BUSINESS CODE 018 012 015 016 037	2.40  TAX RATE  3.50 3.50 3.50 3.50 3.50		BUCKEYE Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder	018 012 015 016 037	3.00 3.00 3.00 3.00 3.00		CITY/TOWN NAME  BULLHEAD CITY  Advertising  Amusements  Contracting – Prime  Contracting – Speculative Builders  Contracting – Owner Builder	030  BUSINESS CODE  018 012 015 016 037	3.50  TAX RATE  2.00 2.00 2.00 2.00 2.00 2.00	
TY/TOWN NAME  REGION/ CITY CODE  SBEE  Vertising nusements ontracting — Prime ontracting — Owner Builders ed at Wholesale b Printing	299 030 BUSINESS CODE  018 012 015 016 037 116	2.40  TAX RATE  3.50 3.50 3.50 3.50 3.50 3.50 3.50		ETITYTOWN NAME  CITY COL  BUCKEYE  Advertising  Amusements  Contracting – Prime  Contracting – Speculative Builders  Contracting – Owner Builder  Feed at Wholesale	018 012 015 016 037 116 010	3.00 3.00 3.00 3.00 3.00 3.00 3.00		CITY/TOWN NAME  BULLHEAD CITY Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing	030  BUSINESS CODE  018 012 015 016 037 010	3.50  TAX RATE  2.00 2.00 2.00 2.00 2.00 2.00 2.00	
e Tax (Single Item Portion Over \$2,000) e Tax From Inventory  TY/TOWN NAME  REGION/ CITY CODE SBEE BB  vertising nusements intracting – Prime intracting – Prime intracting – Owner Builders off at Wholesale b Printing anufactured Buildings	299 030 BUSINESS CODE 018 012 015 016 037 116 010 027	2.40  TAX RATE  3.50 3.50 3.50 3.50 3.50 3.50 3.50 3.5		EITYTOWN NAME CITY COL BUCKEYE Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Feed at Wholesale Job Printing Manufactured Buildings	018 012 015 016 037 116 010 027	3.00 3.00 3.00 3.00 3.00 3.00 3.00 3.00		CITY/TOWN NAME  REGION/ CITY CODE  BULLHEAD CITY  Advertising  Amusements  Contracting – Prime  Contracting – Speculative Builders  Contracting – Owner Builder  Job Printing  Jet Fuel Sales (cents per gallon)  Manufactured Buildings	030  BUSINESS CODE  018 012 015 016 037 010 049 027	3.50  TAX RATE  2.00 2.00 2.00 2.00 2.00 2.00 2.00 3.03 2.00	
TY/TOWN NAME  REGION / CITY CODE SBEE BB Ivertising outsements outracting - Prime outracting - Speculative Builders outracting - Owner Builder ed at Wholesale b Printing anufactured Buildings multiple of the Printing anufactured Buildings multiple outracting buildings multiple outracting buildings multiple outracting buildings multiple outraction	299 030 BUSINESS CODE 018 012 015 016 037 116 010 027 020	2.40  TAX RATE  3.50 3.50 3.50 3.50 3.50 3.50 3.50 3.5		EITYTOWN NAME CITY COL BUCKEYE Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Feed at Wholesale Job Printing Manufactured Buildings Timbering and Other Extraction	018 012 015 016 037 116 010 027 020	3.00 3.00 3.00 3.00 3.00 3.00 3.00 3.00		CITY/TOWN NAME  BULLHEAD CITY  Advertising  Amusements  Contracting – Prime  Contracting – Speculative Builders  Contracting – Owner Builder  Job Printing  Jet Fuel Sales (cents per gallon)  Manufactured Buildings  Timbering and Other Extraction	030  BUSINESS CODE  018 012 015 016 037 010 049 027 020	3.50  TAX RATE  2.00 2.00 2.00 2.00 2.00 2.00 2.00 3.03 2.00 2.00	
re Tax (Single Item Portion Over \$2,000) te Tax From Inventory  TY/TOWN NAME  REGION / CITY CODE SBEE BB Ivertising Inventacting — Prime Intracting — Speculative Builders Intracting — Owner Builder ed at Wholesale b Printing anufactured Buildings Inhering and Other Extraction Inverance — Metal Mining	299 030 BUSINESS CODE  018 012 015 016 037 116 010 027 027 020 019	2.40  TAX RATE  3.50 3.50 3.50 3.50 3.50 3.50 3.50 3.5		ETITYTOWN NAME  CITY COL  BUCKEYE  Advertising  Amusements  Contracting – Prime  Contracting – Speculative Builders  Contracting – Owner Builder  Feed at Wholesale  Job Printing  Manufactured Buildings  Timbering and Other Extraction  Severance – Metal Mining	018 012 015 016 037 116 010 027 020 019	3.00 3.00 3.00 3.00 3.00 3.00 3.00 3.00		CITY/TOWN NAME  BULLHEAD CITY Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing Jet Fuel Sales (cents per gallon) Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining	030  BUSINESS CODE  018 012 015 016 037 010 049 027 020 019	3.50  TAX RATE  2.00 2.00 2.00 2.00 2.00 2.00 2.00 2.	
TY/TOWN NAME  REGION/ CITY CODE BB  Ivertising Inusements Intracting – Prime Intracting – Speculative Builders Intracting – Owner Builder Ived at Wholesale Ib Printing Indicator of Buildings Interest of Buildings Interes	299 030 BUSINESS CODE  018 012 015 016 037 116 010 027 020 019 009	2.40  TAX RATE  3.50 3.50 3.50 3.50 3.50 3.50 3.50 3.5		ETITYTOWN NAME  CITY COL  BUCKEYE  Advertising  Amusements  Contracting – Prime  Contracting – Speculative Builders  Contracting – Owner Builder  Feed at Wholesale  Job Printing  Manufactured Buildings  Timbering and Other Extraction  Severance – Metal Mining  Publication	018 012 015 016 037 116 010 027 020 019	3.00 3.00 3.00 3.00 3.00 3.00 3.00 3.00		CITY/TOWN NAME  BULLHEAD CITY  Advertising  Amusements  Contracting – Prime  Contracting – Speculative Builders  Contracting – Owner Builder  Job Printing  Jet Fuel Sales (cents per gallon)  Manufactured Buildings  Timbering and Other Extraction  Severance – Metal Mining  Publication	030  BUSINESS CODE  018 012 015 016 037 010 049 027 020 019 009	3.50  TAX RATE  2.00 2.00 2.00 2.00 2.00 2.00 2.00 2.	
TY/TOWN NAME  REGION/ CITY CODE BB  Ivertising Inusements Intracting – Prime Intracting – Speculative Builders Ivertacting – Owner Builder Ived at Wholesale Ivertising Inusements Ivertising and Other Extraction Ivertising – Metal Mining Ivertising – Metal Mining Ivertising – Metal Mining Ivertising – Owner Builder Iv	299 030 BUSINESS CODE  018 012 015 016 037 116 010 027 020 019 009 044	2.40  TAX RATE  3.50 3.50 3.50 3.50 3.50 3.50 3.50 3.5		Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Feed at Wholesale Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels	018 012 015 016 037 116 010 027 020 019 009	3.00 3.00 3.00 3.00 3.00 3.00 3.00 3.00		CITY/TOWN NAME  BULLHEAD CITY Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing Jet Fuel Sales (cents per gallon) Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels	030  BUSINESS CODE  018 012 015 016 037 010 049 027 020 019 009 044	3.50  TAX RATE  2.00 2.00 2.00 2.00 2.00 2.00 3.03 2.00 2.00	
TY/TOWN NAME  REGION/ CITY CODE SBEE BB  Invertising Invertacting – Prime Intracting – Speculative Builders Intracting – Owner Builder Interest ontracting – Owner Builder Interest ontracting and Other Extraction Interest on Builder Interest of Priming Interest of Pr	299 030 BUSINESS CODE 018 012 015 016 037 116 010 027 020 019 009 044 144	2.40  TAX RATE  3.50 3.50 3.50 3.50 3.50 3.50 3.50 3.5		EITYTOWN NAME CITY COL BUCKEYE Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Feed at Wholesale Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Hotel/Motel (Additional Tax) <sup>B</sup>	018 012 015 016 037 116 010 027 020 019 009 044 144	3.00 3.00 3.00 3.00 3.00 3.00 3.00 3.00		CITY/TOWN NAME  REGION/ CITY CODE  BULLHEAD CITY  Advertising  Amusements  Contracting – Prime  Contracting – Speculative Builders  Contracting – Owner Builder  Job Printing  Jet Fuel Sales (cents per gallon)  Manufactured Buildings  Timbering and Other Extraction  Severance – Metal Mining  Publication  Hotels  Hotel/Motel (Additional Tax) <sup>B</sup>	030  BUSINESS CODE  018 012 015 016 037 010 049 027 020 019 009 044 144	3.50  TAX RATE  2.00 2.00 2.00 2.00 2.00 2.00 2.00 2.	
TY/TOWN NAME  REGION/ CITY CODE SBEE BB  Nertising outsacting – Prime outracting – Speculative Builders outracting – Owner Builder eld at Wholesale b Printing anufactured Buildings mbering and Other Extraction everance – Metal Mining biblication otels otels/Motel (Additional Tax) <sup>B</sup> outpace of Tax From Inventory (See 1)  brinting and Other Extraction everance – Metal Mining biblication otels otels/Motel (Additional Tax) <sup>B</sup> outpace of Tax From Inventory (See 1)  brinting outpace out	299 030 BUSINESS CODE 018 012 015 016 037 116 010 027 020 019 009 044 144 213	2.40  TAX RATE  3.50 3.50 3.50 3.50 3.50 3.50 3.50 3.5		CITYTOWN NAME CITY COL  BUCKEYE Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Feed at Wholesale Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Hotel/Motel (Additional Tax) <sup>B</sup> Commercial Rental, Leasing, & Licensing for Use	018 012 015 016 037 116 010 027 020 019 009 044 144 213	3.00 3.00 3.00 3.00 3.00 3.00 3.00 3.00		CITY/TOWN NAME  BULLHEAD CITY  Advertising  Amusements  Contracting – Prime  Contracting – Speculative Builders  Contracting – Owner Builder  Job Printing  Jet Fuel Sales (cents per gallon)  Manufactured Buildings  Timbering and Other Extraction  Severance – Metal Mining  Publication  Hotels  Hotel/Motel (Additional Tax) <sup>B</sup> Commercial Rental, Leasing, & Licensing for Use	030  BUSINESS CODE  018 012 015 016 037 010 049 027 020 019 009 044 144 213	3.50  TAX RATE  2.00 2.00 2.00 2.00 2.00 2.00 2.00 2.	
re Tax (Single Item Portion Over \$2,000) te Tax From Inventory  TY/TOWN NAME  REGION/ CITY CODE BB  Ivertising Inusements Inusements Intracting – Prime Intracting – Speculative Builders Intracting – Owner Builder Ivertiant of the State of	299 030 BUSINESS CODE 018 012 015 016 037 116 010 027 020 019 009 044 144 213 214	2.40  TAX RATE  3.50 3.50 3.50 3.50 3.50 3.50 3.50 3.5		BUCKEYE Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Feed at Wholesale Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Hotel/Motel (Additional Tax) <sup>B</sup> Commercial Rental, Leasing, & Licensing for Use Rental Occupancy	018 012 015 016 037 116 010 027 020 019 009 044 144 213 040	3.00 3.00 3.00 3.00 3.00 3.00 3.00 3.00		CITY/TOWN NAME  BULLHEAD CITY  Advertising  Amusements  Contracting – Prime  Contracting – Speculative Builders  Contracting – Owner Builder  Job Printing  Jet Fuel Sales (cents per gallon)  Manufactured Buildings  Timbering and Other Extraction  Severance – Metal Mining  Publication  Hotels  Hotel/Motel (Additional Tax) <sup>B</sup> Commercial Rental, Leasing, & Licensing for Use  Rental, Leasing, & Licensing for Use of TPP	030  BUSINESS CODE  018 012 015 016 037 010 049 027 020 019 009 044 144 213 214	3.50  TAX RATE  2.00 2.00 2.00 2.00 2.00 2.00 2.00 2.	
e Tax (Single Item Portion Over \$2,000) e Tax From Inventory  TY/TOWN NAME  REGION/ CITY CODE BB  Vertising usements untracting – Prime untracting – Prime untracting – Speculative Builders untracting – Owner Builder ed at Wholesale b Printing anufactured Buildings unbering and Other Extraction verance – Metal Mining blication tels stel/Motel (Additional Tax) <sup>B</sup> unmercial Rental, Leasing, & Licensing for Use untal, Leasing, & Licensing for Use of TPP ustaurant and Bars	299 030 BUSINESS CODE  018 012 015 016 037 116 010 027 020 019 009 044 144 213 214 011	2.40  TAX RATE  3.50 3.50 3.50 3.50 3.50 3.50 3.50 3.5		Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner 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> Commercial Rental, Leasing, & Licensing for Use Rental Occupancy Rental, Leasing, & Licensing for Use of TPP	018 012 015 016 037 116 010 027 020 019 009 044 144 213 040 214	3.00 3.00 3.00 3.00 3.00 3.00 3.00 3.00		CITY/TOWN NAME  BULLHEAD CITY  Advertising  Amusements  Contracting – Prime  Contracting – Speculative Builders  Contracting – Owner Builder  Job Printing  Jet Fuel Sales (cents per gallon)  Manufactured Buildings  Timbering and Other Extraction  Severance – Metal Mining  Publication  Hotels  Hotel/Motel (Additional Tax) <sup>B</sup> Commercial Rental, Leasing, & Licensing for Use  Rental, Leasing, & Licensing for Use of TPP  Restaurant and Bars	030  BUSINESS CODE  018 012 015 016 037 010 049 027 020 019 009 044 144 213 214 011	3.50  TAX RATE  2.00 2.00 2.00 2.00 2.00 2.00 2.00 2.	
e Tax (Single Item Portion Over \$2,000) e Tax From Inventory  FY/TOWN NAME  REGION/ CITY CODE SBEE  BB  vertising nusements ntracting – Prime ntracting – Prime ntracting – Speculative Builders ntracting – Owner Builder ed at Wholesale o Printing nufactured Buildings nbering and Other Extraction verance – Metal Mining blication tels tel/Motel (Additional Tax) <sup>B</sup> mmercial Rental, Leasing, & Licensing for Use ntal, Leasing, & Licensing for Use of TPP staurant and Bars tail Sales	299 030 BUSINESS CODE 018 012 015 016 037 116 010 027 020 019 009 044 144 213 214 011	2.40  TAX RATE  3.50 3.50 3.50 3.50 3.50 3.50 3.50 3.5		Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Feed at Wholesale Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Hotel/Motel (Additional Tax) <sup>B</sup> Commercial Rental, Leasing, & Licensing for Use Rental Occupancy Rental, Leasing, & Licensing for Use of TPP Restaurant and Bars	018 012 015 016 037 116 010 027 020 019 009 044 144 213 040 214 011	3.00 3.00 3.00 3.00 3.00 3.00 3.00 3.00		CITY/TOWN NAME  REGION/ CITY CODE  BULLHEAD CITY  Advertising  Amusements  Contracting – Prime  Contracting – Speculative Builders  Contracting – Owner Builder  Job Printing  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	030  BUSINESS CODE  018 012 015 016 037 010 049 027 020 019 009 044 144 213 214 011	3.50  TAX RATE  2.00 2.00 2.00 2.00 2.00 2.00 2.00 2.	
TY/TOWN NAME  REGION/ CITY CODE SBEE BB  Nertising nusements outracting – Prime outracting – Speculative Builders outracting – Owner Builder eld at Wholesale b Printing anufactured Buildings mbering and Other Extraction everance – Metal Mining diblication otels outel/Motel (Additional Tax) <sup>B</sup> ommercial Rental, Leasing, & Licensing for Use ental, Leasing, & Licensing for Use of TPP estaurant and Bars etail Sales etail Sales stail Sales Food for Home Consumption	299 030 BUSINESS CODE  018 012 015 016 037 116 010 027 020 019 009 044 144 213 214 011 017 062	2.40  TAX RATE  3.50 3.50 3.50 3.50 3.50 3.50 3.50 3.5		Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Feed at Wholesale Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Hotel/Motel (Additional Tax) <sup>B</sup> Commercial Rental, Leasing, & Licensing for Use Rental Occupancy Rental, Leasing, & Licensing for Use of TPP Restaurant and Bars Retail Sales	018 012 015 016 037 116 010 027 020 019 009 044 144 213 040 214 011	3.00 3.00 3.00 3.00 3.00 3.00 3.00 3.00	MAR	CITY/TOWN NAME  BULLHEAD CITY  Advertising  Amusements  Contracting – Prime  Contracting – Speculative Builders  Contracting – Owner Builder  Job Printing  Jet Fuel Sales (cents per gallon)  Manufactured Buildings  Timbering and Other Extraction  Severance – Metal Mining  Publication  Hotels  Hotel/Motel (Additional Tax) <sup>B</sup> Commercial Rental, Leasing, & Licensing for Use  Rental, Leasing, & Licensing for Use of TPP  Restaurant and Bars  Retail Sales  MRRA Amount D	030  BUSINESS CODE  018 012 015 016 037 010 049 027 020 019 009 044 144 213 214 011 017 315	3.50  TAX RATE  2.00 2.00 2.00 2.00 2.00 2.00 2.00 2.	
TY/TOWN NAME  REGION/ CITY CODE SBEE BB  Invertising outsacting — Prime outracting — Prime outracting — Speculative Builders outracting — Owner Builder outracting — Owner Builder outracting and Other Extraction overance — Metal Mining oblication otels otel/Motel (Additional Tax) <sup>B</sup> outpart (Additional Tax) <sup>B</sup>	299 030 BUSINESS CODE  018 012 015 016 037 116 010 027 020 019 009 044 144 213 214 011 017 062 315	2.40  TAX RATE  3.50 3.50 3.50 3.50 3.50 3.50 3.50 3.5		Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Feed at Wholesale Job Printing 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 Occupancy Rental, Leasing, & Licensing for Use of TPP Restaurant and Bars Retail Sales Retail Sales (Single Item Over \$5,000)	018 012 015 016 037 116 010 027 020 019 009 044 144 213 040 214 011	3.00 3.00 3.00 3.00 3.00 3.00 3.00 3.00	MAR	CITY/TOWN NAME  BULLHEAD CITY  Advertising  Amusements  Contracting – Prime  Contracting – Speculative Builders  Contracting – Owner Builder  Job Printing  Jet Fuel Sales (cents per gallon)  Manufactured Buildings  Timbering and Other Extraction  Severance – Metal Mining  Publication  Hotels  Hotel/Motel (Additional Tax) <sup>B</sup> Commercial Rental, Leasing, & Licensing for Use  Rental, Leasing, & Licensing for Use of TPP  Restaurant and Bars  Retail Sales  MRRA Amount D  Communications	030  BUSINESS CODE  018 012 015 016 037 010 049 027 020 019 009 044 144 213 214 011 017 315 005	3.50  TAX RATE  2.00 2.00 2.00 2.00 2.00 2.00 2.00 2.	
TY/TOWN NAME  REGION/ CITY CODE SBEE BB  Invertising outsacting — Prime outracting — Prime outracting — Speculative Builders outracting — Owner Builder outracting — Owner Builder outracting and Other Extraction overance — Metal Mining oblication otels otel/Motel (Additional Tax) <sup>B</sup> outpart (Additional Tax) <sup>B</sup>	299 030 BUSINESS CODE  018 012 015 016 037 116 010 027 020 019 009 044 144 213 214 011 017 062	2.40  TAX RATE  3.50 3.50 3.50 3.50 3.50 3.50 3.50 3.5		Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder 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> Commercial Rental, Leasing, & Licensing for Use Rental Occupancy Rental, Leasing, & Licensing for Use of TPP Restaurant and Bars Retail Sales Retail Sales (Single Item Over \$5,000) Retail Sales Food for Home Consumption	018 012 015 016 037 116 010 027 020 019 009 044 144 213 040 214 011	3.00 3.00 3.00 3.00 3.00 3.00 3.00 3.00	MAR	CITY/TOWN NAME  BULLHEAD CITY  Advertising  Amusements  Contracting – Prime  Contracting – Speculative Builders  Contracting – Owner Builder  Job Printing  Jet Fuel Sales (cents per gallon)  Manufactured Buildings  Timbering and Other Extraction  Severance – Metal Mining  Publication  Hotels  Hotel/Motel (Additional Tax) <sup>B</sup> Commercial Rental, Leasing, & Licensing for Use  Rental, Leasing, & Licensing for Use of TPP  Restaurant and Bars  Retail Sales  MRRA Amount D  Communications  Transporting	030  BUSINESS CODE  018 012 015 016 037 010 049 027 020 019 009 044 144 213 214 011 017 315	3.50  TAX RATE  2.00 2.00 2.00 2.00 2.00 2.00 2.00 2.	
TY/TOWN NAME  REGION/CITY CODE SBEE BB Invertising Inusements Outracting — Prime Outracting — Speculative Builders Outracting — Owner Builder Invertising Inusements Outracting — Owner Builder Outracting — Owner	299 030 BUSINESS CODE  018 012 015 016 037 116 010 027 020 019 009 044 144 213 214 011 017 062 315	2.40  TAX RATE  3.50 3.50 3.50 3.50 3.50 3.50 3.50 3.5		Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Feed at Wholesale Job Printing 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 Occupancy Rental, Leasing, & Licensing for Use of TPP Restaurant and Bars Retail Sales Retail Sales (Single Item Over \$5,000)	018 012 015 016 037 116 010 027 020 019 009 044 144 213 040 214 011	3.00 3.00 3.00 3.00 3.00 3.00 3.00 3.00	MAR	CITY/TOWN NAME  BULLHEAD CITY  Advertising  Amusements  Contracting – Prime  Contracting – Speculative Builders  Contracting – Owner Builder  Job Printing  Jet Fuel Sales (cents per gallon)  Manufactured Buildings  Timbering and Other Extraction  Severance – Metal Mining  Publication  Hotels  Hotel/Motel (Additional Tax) <sup>B</sup> Commercial Rental, Leasing, & Licensing for Use  Rental, Leasing, & Licensing for Use of TPP  Restaurant and Bars  Retail Sales  MRRA Amount D  Communications	030  BUSINESS CODE  018 012 015 016 037 010 049 027 020 019 009 044 144 213 214 011 017 315 005	3.50  TAX RATE  2.00 2.00 2.00 2.00 2.00 2.00 2.00 2.	
re Tax (Single Item Portion Over \$2,000) se Tax From Inventory  TY/TOWN NAME  SBEE BB  Nertising nusements ontracting – Prime ontracting – Prime ontracting – Speculative Builders ontracting – Owner Builder sed at Wholesale b Printing anufactured Buildings mbering and Other Extraction everance – Metal Mining siblication otels otel/Motel (Additional Tax) <sup>B</sup> ommercial Rental, Leasing, & Licensing for Use ental, Leasing, & Licensing for Use of TPP estaurant and Bars stail Sales stail Sales stail Sales Food for Home Consumption RRA Amount D ommunications ansporting	299 030 BUSINESS CODE 018 012 015 016 037 116 010 027 020 019 009 044 144 213 214 011 017 062 315 005	2.40  TAX RATE  3.50 3.50 3.50 3.50 3.50 3.50 3.50 3.5		Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder 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> Commercial Rental, Leasing, & Licensing for Use Rental Occupancy Rental, Leasing, & Licensing for Use of TPP Restaurant and Bars Retail Sales Retail Sales (Single Item Over \$5,000) Retail Sales Food for Home Consumption	018 012 015 016 037 116 010 027 020 019 009 044 144 213 040 214 011 017 717 062	3.00 3.00 3.00 3.00 3.00 3.00 3.00 3.00	MAR	CITY/TOWN NAME  BULLHEAD CITY  Advertising  Amusements  Contracting – Prime  Contracting – Speculative Builders  Contracting – Owner Builder  Job Printing  Jet Fuel Sales (cents per gallon)  Manufactured Buildings  Timbering and Other Extraction  Severance – Metal Mining  Publication  Hotels  Hotel/Motel (Additional Tax) <sup>B</sup> Commercial Rental, Leasing, & Licensing for Use  Rental, Leasing, & Licensing for Use of TPP  Restaurant and Bars  Retail Sales  MRRA Amount D  Communications  Transporting	030  BUSINESS CODE  018 012 015 016 037 010 049 027 020 019 009 044 144 213 214 011 017 315 005 006	3.50  TAX RATE  2.00 2.00 2.00 2.00 2.00 2.00 2.00 2.	
se Tax (Single Item Portion Over \$2,000) se Tax From Inventory  TY/TOWN NAME  SBEE Styrertising nusements	299 030 BUSINESS CODE  018 012 015 016 037 116 010 027 020 019 009 044 144 213 214 011 017 062 315 005	2.40  TAX RATE  3.50 3.50 3.50 3.50 3.50 3.50 3.50 3.5		BUCKEYE Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Feed at Wholesale Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Hotel/Motel (Additional Tax) <sup>B</sup> 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	018 012 015 016 037 116 010 027 020 019 009 044 144 213 040 214 011 017 717 062 315 005	3.00 3.00 3.00 3.00 3.00 3.00 3.00 3.00	MAR	CITY/TOWN NAME  REGION/ CITY CODE  BULLHEAD CITY  Advertising  Amusements  Contracting – Prime  Contracting – Speculative Builders  Contracting – Owner Builder  Job Printing  Jet Fuel Sales (cents per gallon)  Manufactured Buildings  Timbering and Other Extraction  Severance – Metal Mining  Publication  Hotels  Hotel/Motel (Additional Tax) <sup>B</sup> Commercial Rental, Leasing, & Licensing for Use  Rental, Leasing, & Licensing for Use of TPP  Restaurant and Bars  Retail Sales  MRRA Amount D  Communications  Transporting  Utilities	030  BUSINESS CODE  018 012 015 016 037 010 049 027 020 019 009 044 144 213 214 011 017 315 005 006 004 051	3.50  TAX RATE  2.00 2.00 2.00 2.00 2.00 2.00 2.00 2.	
TY/TOWN NAME  REGION/ CITY/TOWN NAME  REGION/ CITY CODE  SBEE  BB  Wertising musements contracting – Prime contracting – Prime contracting – Speculative Builders contracting – Owner Builder ed at Wholesale bb Printing anufactured Buildings mbering and Other Extraction everance – Metal Mining ublication otels otel/Motel (Additional Tax) <sup>B</sup> commercial Rental, Leasing, & Licensing for Use ental, Leasing, & Licensing for Use ental, Leasing, & Licensing for Use ental, Leasing, & Lourney setail Sales etail Sales etail Sales Food for Home Consumption RRA Amount Dommunications ansporting	299 030 BUSINESS CODE  018 012 015 016 037 116 010 027 020 019 009 044 144 213 214 011 017 062 315 005	2.40  TAX RATE  3.50 3.50 3.50 3.50 3.50 3.50 3.50 3.5		BUCKEYE Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Feed at Wholesale Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Hotel/Motel (Additional Tax) <sup>B</sup> Commercial Rental, Leasing, & Licensing for Use Rental Occupancy Rental, Leasing, & Licensing for Use of TPP Restaurant and Bars Retail Sales Retail Sales (Single Item Over \$5,000) Retail Sales Food for Home Consumption MRRA Amount D Communications Transporting	018 012 015 016 037 116 010 027 020 019 009 044 144 213 040 214 011 017 717 062 315 005	3.00 3.00 3.00 3.00 3.00 3.00 3.00 3.00	MAR	CITY/TOWN NAME  BULLHEAD CITY  Advertising  Amusements  Contracting – Prime  Contracting – Speculative Builders  Contracting – Owner Builder  Job Printing  Jet Fuel Sales (cents per gallon)  Manufactured Buildings  Timbering and Other Extraction  Severance – Metal Mining  Publication  Hotels  Hotel/Motel (Additional Tax) <sup>B</sup> Commercial Rental, Leasing, & Licensing for 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	030  BUSINESS CODE  018 012 015 016 037 010 049 027 020 019 009 044 144 213 214 011 017 315 005 006 004 051 029	3.50  TAX RATE  2.00 2.00 2.00 2.00 2.00 2.00 2.00 2.	
TY/TOWN NAME  REGION/ CITY/TOWN NAME  REGION/ CITY CODE  SBEE  BB  Wertising musements contracting – Prime contracting – Prime contracting – Speculative Builders contracting – Owner Builder ed at Wholesale bb Printing anufactured Buildings mbering and Other Extraction everance – Metal Mining ublication otels otel/Motel (Additional Tax) <sup>B</sup> commercial Rental, Leasing, & Licensing for Use ental, Leasing, & Licensing for Use ental, Leasing, & Licensing for Use ental, Leasing, & Lourney setail Sales etail Sales etail Sales Food for Home Consumption RRA Amount Dommunications ansporting	299 030 BUSINESS CODE  018 012 015 016 037 116 010 027 020 019 009 044 144 213 214 011 017 062 315 005	2.40  TAX RATE  3.50 3.50 3.50 3.50 3.50 3.50 3.50 3.5		Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Feed at Wholesale Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Hotel/Motel (Additional Tax) <sup>B</sup> 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 Communications Transporting Utilities	018 012 015 016 037 116 010 027 020 019 009 044 144 213 040 214 017 717 062 315 005 006 004	3.00 3.00 3.00 3.00 3.00 3.00 3.00 3.00	MAR	CITY/TOWN NAME  BULLHEAD CITY  Advertising  Amusements  Contracting – Prime  Contracting – Speculative Builders  Contracting – Owner Builder  Job Printing  Jet Fuel Sales (cents per gallon)  Manufactured Buildings  Timbering and Other Extraction  Severance – Metal Mining  Publication  Hotels  Hotel/Motel (Additional Tax) <sup>B</sup> Commercial Rental, Leasing, & Licensing for 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)	030  BUSINESS CODE  018 012 015 016 037 010 049 027 020 019 009 044 144 213 214 011 017 315 005 006 004 051	3.50  TAX RATE  2.00 2.00 2.00 2.00 2.00 2.00 2.00 2.	
TY/TOWN NAME  REGION/ CITY/TOWN NAME  REGION/ CITY CODE  SBEE  BB  Wertising musements contracting – Prime contracting – Prime contracting – Speculative Builders contracting – Owner Builder ed at Wholesale bb Printing anufactured Buildings mbering and Other Extraction everance – Metal Mining ublication otels otel/Motel (Additional Tax) <sup>B</sup> commercial Rental, Leasing, & Licensing for Use ental, Leasing, & Licensing for Use ental, Leasing, & Licensing for Use ental, Leasing, & Lourney setail Sales etail Sales etail Sales Food for Home Consumption RRA Amount Dommunications ansporting	299 030 BUSINESS CODE  018 012 015 016 037 116 010 027 020 019 009 044 144 213 214 011 017 062 315 005	2.40  TAX RATE  3.50 3.50 3.50 3.50 3.50 3.50 3.50 3.5		BUCKEYE Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Feed at Wholesale Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Hotel/Motel (Additional Tax) <sup>B</sup> Commercial Rental, Leasing, & Licensing for Use Rental Occupancy Rental, Leasing, & Licensing for Use of TPP Restaurant and Bars Retail Sales Retail Sales (Single Item Over \$5,000) Retail Sales Food for Home Consumption MRRA Amount D Communications Transporting	018 012 015 016 037 116 010 027 020 019 009 044 144 213 040 214 011 017 717 062 315 005	3.00 3.00 3.00 3.00 3.00 3.00 3.00 3.00	MAR	CITY/TOWN NAME  BULLHEAD CITY  Advertising  Amusements  Contracting – Prime  Contracting – Speculative Builders  Contracting – Owner Builder  Job Printing  Jet Fuel Sales (cents per gallon)  Manufactured Buildings  Timbering and Other Extraction  Severance – Metal Mining  Publication  Hotels  Hotel/Motel (Additional Tax) <sup>B</sup> Commercial Rental, Leasing, & Licensing for 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	030  BUSINESS CODE  018 012 015 016 037 010 049 027 020 019 009 044 144 213 214 011 017 315 005 006 004 051 029	3.50  TAX RATE  2.00 2.00 2.00 2.00 2.00 2.00 2.00 2.	

(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 un	der 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 n	nust 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 MUNICIPALITIES All tay rates are express

HER TAX RATE TABLES Effective February 1, 2025

TABLE 2				MUNICIPALITIES					All tax rates are expressed as percentages (%) unless otherwise noted.							
	REGION / TY CODE	BUSINESS CODE	TAX RATE	COUNTY		REGION / TY CODE	BUSINESS	TAX RATE	COUNTY	CITY/TOWN NAME REGION CITY COL		TAX RATE	COUNTY			
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				
Commercial Rental, Leasing, & Licensing for	Use	213	2.00		Commercial Rental, Leasing, & Licensing for	Use	213	3.00		Commercial Rental, Leasing, & Licensing for Us	213	1.80				
Rental, Leasing, & Licensing for Use of TPP		214	3.65		Rental, Leasing, & Licensing for Use of TPP		214	3.00		Rental, Leasing, & Licensing for Use of TPP	214	1.80				
Restaurant and Bars		011	3.65		Restaurant and Bars		011	3.00		Restaurant and Bars	011	1.80				
Retail Sales		017	3.65		Retail Sales		017	3.00		Retail Sales	017	2.00				
Retail Sales (Single Item Portion Over \$5,000)	0)	357	1.00		Retail Sales Food for Home Consumption		062	2.00		Retail Sales (Single Item Portion Over \$5,000)	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								

CITY/TOWN NAME	REGION / CITY CODE	BUSINESS CODE	TAX RATE	COUNTY	CITY/TOWN NAME	REGION / CITY CODE	BUSINESS CODE	TAX RATE	COUNTY		REGION / CITY CODE	BUSINESS CODE	TAX RATE	COUNTY
CAVE CREEK	CK			MAR	CHANDLER	СН			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	
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 TF	PP	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, 2025

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TABLE 2					MUNICIPALITIES				All tax rai	tes are expressed as pe	ercentages (%) unless	otherwis	e 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	REGION / CITY CODE	BUSINESS	TAX RATE	со
CLARKDALE	CD			YAV	CLIFTON	CF			GRN	COLORADO CITY	CC			MC

	REGION /	BUSINESS CODE	TAX RATE	COUNTY	CITY/TOWN NAME	REGION / CITY CODE	BUSINESS CODE	TAX RATE	COUNTY		REGION /	BUSINESS CODE	TAX RATE	COUNTY
CLARKDALE	CD			YAV	CLIFTON	CF			GRN	COLORADO CITY	CC			MOH
Advertising		018	3.50		Advertising		018	3.00		Advertising		018	3.00	
Amusements		012	3.50		Amusements		012	3.00		Amusements		012	7.00	
Contracting – Prime		015	4.50		Contracting – Prime		015	3.00		Contracting – Prime		015	2.00	
Contracting – Speculative Builders		016	4.50		Contracting – Speculative Builders		016	3.00		Contracting – Speculative Builders		016	2.00	
Contracting – Owner Builder		037	4.50		Contracting – Owner Builder		037	3.00		Contracting – Owner Builder		037	2.00	
Job Printing		010	3.50		Job Printing		010	3.00		Job Printing		010	2.00	
Manufactured Buildings		027	3.50		Manufactured Buildings		027	3.00		Manufactured Buildings		027	2.00	
Timbering and Other Extraction		020	3.50		Timbering and Other Extraction		020	3.00		Timbering and Other Extraction		020	2.00	
Severance – Metal Mining		019	0.10		Severance – Metal Mining		019	0.10		Severance – Metal Mining		019	0.10	
Publication		009	3.50		Publication		009	3.00		Publication		009	2.00	
Hotels		044	3.50		Hotels		044	3.00		Hotels		044	7.00	
Hotel/Motel (Additional Tax) <sup>B</sup>		144	2.00		Commercial Rental, Leasing, & Licensing	for Use	213	3.00		Hotel/Motel (Additional Tax) <sup>B</sup>		144	7.00	
Commercial Rental, Leasing, & Licensing	for Use	213	3.00		Rental, Leasing, & Licensing for Use of TF	P	214	3.00		Commercial Rental, Leasing, & Licensing for	Use	213	2.00	
Rental, Leasing, & Licensing for Use of TF	PP	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	
										Use Tax From Inventory		030	3.00	

CITY/TOWN NAME	REGION / CITY CODE	BUSINESS	TAX RATE	COUNTY	CITY/TOWN NAME	REGION / CITY CODE	BUSINESS	TAX RATE	COUNTY		REGION /	BUSINESS CODE	TAX RATE	COUNTY
COOLIDGE	CL			PNL	COTTONWOOD	CW			YAV	DEWEY-HUMBOLDT	DH			YAV
Advertising		018	3.00		Advertising		018	3.50		Advertising		018	2.00	
Amusements		012	3.00		Amusements		012	3.50		Amusements		012	2.00	
Contracting – Prime		015	4.00		Contracting – Prime		015	4.50		Contracting – Prime		015	2.00	
Contracting – Speculative Builders		016	4.00		Contracting – Speculative Builders		016	4.50		Contracting – Speculative Builders		016	2.00	
Contracting – Owner Builder		037	4.00		Contracting – Owner Builder		037	4.50		Contracting – Owner Builder		037	2.00	
Feed at Wholesale		116	3.00		Job Printing		010	3.50		Job Printing		010	2.00	
Job Printing		010	3.00		Manufactured Buildings		027	3.50		Manufactured Buildings		027	2.00	
Manufactured Buildings		027	3.00		Timbering and Other Extraction		020	3.50		Timbering and Other Extraction		020	2.00	
Timbering and Other Extraction		020	3.00		Severance – Metal Mining		019	0.10		Severance – Metal Mining		019	0.10	
Severance – Metal Mining		019	0.10		Publication		009	3.50		Publication		009	2.00	
Publication		009	3.00		Hotels		044	3.50		Hotels		044	2.00	
Hotels		044	3.00		Hotel/Motel (Additional Tax) <sup>B</sup>		144	3.50		Hotel/Motel (Additional Tax) <sup>B</sup>		144	2.00	
Hotel/Motel (Additional Tax) <sup>B</sup>		144	3.00		Commercial Rental, Leasing, & Licens	ing for Use	213	3.50		Commercial Rental, Leasing, & Licensing for		213	2.00	
Commercial Rental, Leasing, & Licensi	ing for Use	213	3.00		Rental Occupancy		040	3.50		Rental, Leasing, & Licensing for Use of TPP		214	2.00	
Rental Occupancy		040	3.00		Rental, Leasing, & Licensing for Use of	f TPP	214	3.50		Restaurant and Bars		011	2.00	
Rental, Leasing, & Licensing for Use of	f TPP	214	3.00		Restaurant and Bars		011	3.50		Retail Sales		017	2.00	
Restaurant and Bars		011	3.00		Retail Sales		017	3.50		Retail Sales Food for Home Consumption		062	2.00	
Retail Sales		017	3.00		Retail Sales Food for Home Consump	tion	062	3.50		MRRA Amount D		315	2.00	
Retail Sales (Single Item Over \$10,000		917	1.50		MRRA Amount D		315	3.50		Communications		005	2.00	
Retail Sales Food for Home Consumpt	ion	062	3.00		Communications		005	3.50		Transporting		006	2.00	
MRRA Amount D		315	3.00		Transporting		006	3.50		Utilities		004	2.00	
Communications		005	3.00		Utilities		004	1.50		Use Tax Purchases		029	2.00	
Transporting		006	3.00							Use Tax From Inventory		030	2.00	
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											

(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, 2025

TABLE 2					MUNICIPALITIES	3		All tax rates are expressed as percentages (%) unless otherwise no				e noted	1	
CITY/TOWN NAME	EGION / CITY CODE	BUSINESS CODE	TAX RATE	COUNTY	CITY/TOWN NAME	REGION / CITY CODE	BUSINESS CODE	TAX RATE	COUNTY	CITY/TOWN NAME	REGION / CITY CODE		S TAX RATE	
DOUGLAS	DL			СОН	DUNCAN	DC			GRN	<b>EAGAR</b>	EG			APA
Advertising		018	3.80		Advertising		018	2.00		Amusements		012	3.00	
Amusements		012	3.80		Amusements		012	2.00		Contracting – Prime		015	3.00	
Contracting – Prime		015	3.80		Contracting – Prime		015	2.00		Contracting – Speculative Builders		016	3.00	
Contracting – Speculative Builders		016	3.80		Contracting – Speculative Builders		016	2.00		Contracting – Owner Builder		037	3.00	
Contracting – Owner Builder		037	3.80		Contracting – Owner Builder		037	2.00		Job Printing		010	3.00	
Feed at Wholesale		116	3.80		Job Printing		010	2.00		Manufactured Buildings		027	3.00	
Job Printing		010	3.80		Manufactured Buildings		027	2.00		Timbering and Other Extraction		020	3.00	
Manufactured Buildings		027	3.80		Timbering and Other Extraction		020	2.00		Severance – Metal Mining		019	0.10	
Timbering and Other Extraction		020	3.80		Severance – Metal Mining		019	0.10		Publication		009	3.00	
Severance – Metal Mining		019	0.10		Publication		009	2.00		Hotels		044	3.00	
Publication		009	3.80		Hotels		044	2.00		Hotel/Motel (Additional Tax) <sup>B</sup>		144	3.00	
Hotels		044	3.80		Hotel/Motel (Additional Tax) <sup>B</sup>		144	3.00		Commercial Rental, Leasing, & Licensing	for Use	213	3.00	
Hotel/Motel (Additional Tax) <sup>B</sup>		144	4.00		Commercial Rental, Leasing, & Licensin		213	2.00		Rental Occupancy		040	3.00	
Commercial Rental, Leasing, & Licensing for	or Use	213	2.80		Rental, Leasing, & Licensing for Use of	TPP	214	2.00		Rental, Leasing, & Licensing for Use of TF	P	214	3.00	
Rental Occupancy		040	2.80		Restaurant and Bars		011	2.00		Restaurant and Bars		011	3.00	
Rental, Leasing, & Licensing for Use of TP	P	214	3.80		Retail Sales		017	2.00		Retail Sales		017	3.00	
Restaurant and Bars		011	3.80		Retail Sales Food for Home Consumpti	ion	062	2.00		Retail Sales (Single Item Over \$1,000)		157	2.00	
Retail Sales		017	3.80		MRRA Amount D		315	2.00		Retail Sales Food for Home Consumption		062	3.00	
Retail Sales (Single Item Portion Over \$10,	,000)	367	2.80		Communications		005	2.00		MRRA Amount D		315	3.00	
Retail Sales Food for Home Consumption		062	3.80		Transporting		006	2.00		Communications		005	3.00	
MRRA Amount D		315	3.80		Utilities		004	2.00		Transporting		006	3.00	
Communications		005	3.80							Utilities		004	3.00	
Transporting		006	3.80							Use Tax Purchases		029	3.00	
Utilities		004	3.80							Use Tax Purchases (Single Item Over \$1,	000)	159	2.00	
Use Tax Purchases		029	3.80							Use Tax From Inventory		030	3.00	
Use Tax Purchases (Single Item Portion Or	ver \$10,000	) 369	2.80											
Use Tax From Inventory		030	3.80											
CITY/TOWN NAME	REGION / CITY CODE	BUSINESS CODE	TAX RATE	COUNTY	CITY/TOWN NAME	REGION / CITY CODE	BUSINESS CODE	TAX RATE	COUNTY			SUSINESS CODE	TAX RATE	COUNTY
EL MIRAGE	EM			MAR	ELOY	EL			PNL	<u>FLAGSTAFF</u>	FS			COC
Advertising		018	3.00		Advertising		018	3.00		Advertising			2.281	
Amusements		012	3.00		Amusements		012	3.00		Amusements		012	2.281	
Contracting – Prime		015	3.00		Contracting – Prime		015	4.50		Contracting – Prime		015	2.281	
Contracting – Speculative Builders		016	3.00		Contracting – Speculative Builders		016	4.50		Contracting – Speculative Builders		016	2.281	
Contracting – Owner Builder		037	3.00		Contracting – Owner Builder		037	4.50		Contracting – Owner Builder		037	2.281	
Job Printing		010	3.00		Job Printing		010	3.00		Feed at Wholesale		116	2.281	
Manufactured Buildings		027	3.00		Manufactured Buildings		027	3.00		Job Printing		010	2.281	
Timbering and Other Extraction		020	3.00		Timbering and Other Extraction		020	3.00		Manufactured Buildings			2.281	
Severance – Metal Mining		019	0.10		Severance – Metal Mining		019	0.10		Timbering and Other Extraction			2.281	
Publication		0.0	3.00		Publication		000	3.00		Severance – Metal Mining			0.100	

CITY CODE	CODE	RAIL		CITY CODE	CODE	RAIL		CITY CODE	CODE	KAIL
EL MIRAGE EM			MAR	ELOY EL			PNL	<u>FLAGSTAFF</u> FS		CC
Advertising	018	3.00		Advertising	018	3.00		Advertising	018	2.281
Amusements	012	3.00		Amusements	012	3.00		Amusements	012	2.281
Contracting – Prime	015	3.00		Contracting – Prime	015	4.50		Contracting – Prime	015	2.281
Contracting – Speculative Builders	016	3.00		Contracting – Speculative Builders	016	4.50		Contracting – Speculative Builders	016	2.281
Contracting – Owner Builder	037	3.00		Contracting – Owner Builder	037	4.50		Contracting – Owner Builder	037	2.281
Job Printing	010	3.00		Job Printing	010	3.00		Feed at Wholesale	116	2.281
Manufactured Buildings	027	3.00		Manufactured Buildings	027	3.00		Job Printing	010	2.281
Timbering and Other Extraction	020	3.00		Timbering and Other Extraction	020	3.00		Manufactured Buildings	027	2.281
Severance – Metal Mining	019	0.10		Severance – Metal Mining	019	0.10		Timbering and Other Extraction	020	2.281
Publication	009	3.00		Publication	009	3.00		Severance – Metal Mining	019	0.100
Hotels	044	3.00		Hotels	044	4.00		Publication	009	2.281
Hotel/Motel (Additional Tax) <sup>B</sup>	144	2.00		Hotel/Motel (Additional Tax) <sup>B</sup>	144	3.00		Hotels	044	4.281
Commercial Rental, Leasing, & Licensing for Use	213	3.00		Commercial Rental, Leasing, & Licensing for Use	213	3.00		Commercial Rental, Leasing, & Licensing for Use	213	2.281
Rental, Leasing, & Licensing for Use of TPP	214	3.00		Rental Occupancy	040	3.00		Rental, Leasing, & Licensing for Use of TPP	214	2.281
Restaurant and Bars	011	3.00		Rental, Leasing, & Licensing for Use of TPP	214	3.00		Restaurant and Bars	011	4.281
Retail Sales	017	3.00		Restaurant and Bars	011	5.00		Retail Sales	017	2.281
Retail Sales Food for Home Consumption	062	3.00		Retail Sales	017	3.00		MRRA Amount <sup>D</sup>	315	2.281
MRRA Amount D	315	3.00		Retail Sales (Single Item Portion Over \$6,000)	337	1.50		Communications	005	2.281
Communications	005	3.00		Retail Sales Food for Home Consumption	062	2.00		Transporting	006	2.281
Transporting	006	3.00		MRRA Amount <sup>D</sup>	315	3.00		Utilities	004	2.281
Utilities	004	3.00		Communications	005	3.00		Public Utility Right of Way	133	2.000
Use Tax Purchases	029	3.00		Transporting	006	3.00		Use Tax Purchases	029	2.281
Use Tax From Inventory	030	3.00		Utilities	004	3.00		Use Tax From Inventory	030	2.281
				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				

(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

029

030

DECION / BUSINESS

2.90

2.90

Effective February 1, 2025

**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 CODE RATE CITY CODE CODE RATE CITY CODE CODE RATE **FLORENCE** FL PNL **FOUNTAIN HILLS** FΗ MAR **FREDONIA** FD COC Advertising 018 2.00 Advertising 018 2.90 Advertising 018 4.00 Amusements 012 2.00 Amusements 012 2.90 Amusements 012 4.00 Contracting - Prime 015 4.00 Contracting - Prime 015 2.90 Contracting - Prime 015 4.00 Contracting - Speculative Builders Contracting - Speculative Builders Contracting - Speculative Builders 016 4.00 016 2.90 016 4.00 Contracting - Owner Builder Contracting - Owner Builder 2.90 Contracting - Owner Builder 037 037 4.00 037 4.00 Job Printing 010 2.00 Job Printing 010 2.90 Job Printing 010 4.00 Manufactured Buildings 027 2.00 Manufactured Buildings 027 2.90 Manufactured Buildings 027 4.00 Timbering and Other Extraction 020 2.00 Timbering and Other Extraction 020 2.90 Timbering and Other Extraction 020 4.00 Severance - Metal Mining 019 0.10 Severance - Metal Mining 019 0.10 Severance - Metal Mining 019 0.10 Publication Publication Publication 009 2.00 009 2.90 009 4.00 Hotels 044 2.00 Hotels 044 2.90 Hotels 044 4.00 Hotel/Motel (Additional Tax)B Hotel/Motel (Additional Tax)B Commercial Rental, Leasing, & Licensing for Use 213 144 2.00 144 4.00 4.00 Commercial Rental, Leasing, & Licensing for Use 213 2.00 Commercial Rental, Leasing, & Licensing for Use 213 1.60 Rental, Leasing, & Licensing for Use of TPP 214 4.00 Rental, Leasing, & Licensing for Use of TPP 214 2.00 Commercial Lease (Additional Tax) C 313 1.30 Restaurant and Bars 011 4.00 Restaurant and Bars Rental, Leasing, & Licensing for Use of TPP Retail Sales 011 2.00 214 2.90 017 4.00 Restaurant and Bars Retail Sales 017 2.00 011 2.90 Retail Sales Food for Home Consumption 062 4.00 Retail Sales Food for Home Consumption Retail Sales MRRA Amount D 062 2.00 017 2.90 315 4.00 Retail Sales Food for Home Consumption MRRA Amount D 315 2.00 062 2.90 Communications 005 4.00 Communications 005 2.00 MRRA Amount D 2.90 Transporting 006 4.00 315 Transporting 006 2.00 Communications 005 2.90 Utilities 004 4.00 Utilities 004 2.00 Transporting 006 2.90 Use Tax Purchases 029 4.00 Use Tax Purchases 029 2.00 Utilities 004 2.90 Use Tax From Inventory 030 4.00

CITY/TOWN NAME	REGION / CITY CODE	BUSINESS CODE	TAX RATE	COUNTY
GILA BEND	GI			MAR
Amusements		012	3.50	
Contracting – Prime		015	3.50	
Contracting – Speculative Builders		016	3.50	
Contracting – Owner Builder		037	3.50	
Feed at Wholesale		116	3.50	
Job Printing		010	3.50	
Manufactured Buildings		027	3.50	
Jet Fuel Sales (cents per gallon)		049	\$.03	
Timbering and Other Extraction		020	3.50	
Severance – Metal Mining		019	0.10	
Publication		009	3.50	
Hotels		044	3.50	
Hotel/Motel (Additional Tax) <sup>B</sup>		144	2.00	
Commercial Rental, Leasing, & Licensing		213	3.00	
Rental, Leasing, & Licensing for Use of 1	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	

030

2.00

Use Tax Purchases

Use Tax From Inventory

Use Tax From Inventory

CITY/TOWN NAME	CITY CODE	CODE	RATE	COUNTY
GILBERT	GB			MAR
Advertising		018	2.00	
Amusements		012	2.00	
Contracting – Prime		015	2.00	
Contracting – Speculative Builders		016	2.00	
Contracting – Owner Builder		037	2.00	
Job Printing		010	2.00	
Manufactured Buildings		027	2.00	
Publication		009	2.00	
Hotels		044	2.00	
Hotel/Motel (Additional Tax) <sup>B</sup>		144	5.00	
Commercial Rental, Leasing, & Licens	sing for Use	213	2.00	
Rental, Leasing, & Licensing for Use	of TPP	214	2.00	
Restaurant and Bars		011	2.00	
Retail Sales		017	2.00	
Retail Sales Food for Home Consump	otion	062	2.00	
MRRA Amount D		315	2.00	
Communications		005	2.00	
Transporting		006	2.00	
Utilities		004	2.00	
Use Tax Purchases		029	2.00	
Use Tax From Inventory		030	2.00	

CITY/TOWN NAME	REGION / CITY CODE	BUSINESS CODE	TAX RATE	COUNTY
GLENDALE	GE			MAR
Advertising		018	2.90	
Amusements		012	2.90	
Contracting – Prime		015	2.90	
Contracting – Speculative Builders		016	2.90	
Contracting – Owner Builder		037	2.90	
Job Printing		010	2.90	
Jet Fuel Sales (cents per gallon)		049	\$.028	
Manufactured Buildings		027	2.90	
Timbering and Other Extraction		020	2.90	
Severance – Metal Mining		019	0.10	
Publication		009	2.90	
Hotels		044	2.90	
Hotel/Motel (Additional Tax) <sup>B</sup>		144	5.00	
Commercial Rental, Leasing, & Licens	ing for Use	213	2.90	
Rental, Leasing, & Licensing for Use of	f TPP	214	2.90	
Restaurant and Bars		011	3.90	
Retail Sales		017	2.90	
Retail Sales (Single Item Over \$5,000)	1	717	2.20	
Retail Sales Food for Home Consump	tion	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	

#### TRANSACTION PRIVILEGE AND OTHER TAX RATE TABLES

029

729

030

2.50

1.20

2.50

NOTE: Hotel/Motel (Additional Tax) is not a new tax. It was collected by the City. As of 4/1/2015 it is collected by the Department of Revenue.

Effective February 1, 2025

TABLE 2					MUNICIPALITIES				All tax rates are expressed as percentages (%) unless otherwise noted.								
	GION / Y CODE	BUSINESS	TAX RATE	COUNTY	CITY/TOWN NAME REGIO		BUSINESS	TAX RATE	COUNTY	CITY/TOWN NAME REG		BUSINESS	TAX RATE	COUN			
GLOBE	GL			GLA	GOODYEAR GY	1			MAR	<u>GUADALUPE</u> G	U			MAR			
Advertising		018	3.30		Advertising		018	2.50		Advertising		018	4.00				
Amusements		012	3.30		Amusements		012	2.50		Amusements		012	5.00				
Contracting – Prime		015	3.30		Contracting – Prime		015	3.50		Contracting – Prime		015	4.00				
Contracting – Speculative Builders		016	3.30		Contracting – Speculative Builders		016	3.50		Contracting – Speculative Builders		016	4.00				
Contracting – Owner Builder		037	3.30		Contracting – Owner Builder		037	3.50		Contracting – Owner Builder		037	4.00				
Job Printing		010	3.30		Job Printing		010	2.50		Job Printing		010	4.00				
Manufactured Buildings		027	3.30		Jet Fuel Sales (cents per gallon)		049	\$.03		Manufactured Buildings		027	4.00				
Timbering and Other Extraction		020	3.30		Manufactured Buildings		027	2.50		Timbering and Other Extraction		020	4.00				
Severance – Metal Mining		019	0.10		Timbering and Other Extraction		020	2.50		Severance - Metal Mining		019	0.10				
Publication		009	3.30		Severance – Metal Mining		019	0.10		Publication		009	4.00				
Hotels		044	3.30		Publication		009	2.50		Hotels		044	4.00				
Hotel/Motel (Additional Tax)B		144	3.00		Hotels		044	2.50		Hotel/Motel (Additional Tax) <sup>B</sup>		144	6.00				
Commercial Rental, Leasing, & Licensing for	r Use	213	2.00		Hotel/Motel (Additional Tax) <sup>B</sup>		144	2.50		Commercial Rental, Leasing, & Licensing for Us	se	213	3.00				
Rental, Leasing, & Licensing for Use of TPP	•	214	3.30		Commercial Rental, Leasing, & Licensing for Use	e	213	2.50		Rental, Leasing, & Licensing for Use of TPP		214	4.00				
Restaurant and Bars		011	3.30		Rental, Leasing, & Licensing for Use of TPP		214	2.50		Restaurant and Bars		011	5.00				
Retail Sales		017	3.30		Restaurant and Bars		011	4.00		Retail Sales		017	4.00				
Retail Sales Food for Home Consumption		062	2.30		Retail Sales		017	2.50		Retail Sales Food for Home Consumption		062	4.00				
∕IRRA Amount D		315	3.30		Retail Sales (Single Item Over \$5,000)		717	1.20		MRRA Amount D		315	4.00				
Communications		005	3.30		Retail Sales Food for Home Consumption		062	2.00		Communications		005	4.00				
ransporting		006	3.30		MRRA Amount D		315	2.50		Transporting		006	4.00				
Jtilities		004	3.30		Communications		005	2.50		Utilities		004	4.00				
Jse Tax Purchases		029	3.30		Transporting		006	2.50		Use Tax Purchases		029	4.00				
Jse Tax from Inventory		030	3.30		Utilities		004	2.50		Use Tax From Inventory		030	4.00				
					Jet Fuel Use Tax (cents per gallon)		051	\$.03									
					(** **)												

Use Tax Purchases

Use Tax From Inventory

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

ITY/TOWN NAME	REGION / CITY CODE	BUSINESS	TAX RATE	COUNTY	CITY/TOWN NAME REGION CITY COI	USINESS CODE	TAX RATE	COUNTY		GION / Y CODE	BUSINESS	TAX RATE	
AYDEN	HY	7722		GLA	HOLBROOK HB	 		NAV		НС	772		ı
dvertising		018	3.00		Amusements	012	3.00		Advertising		018	1.90	
musements		012	3.00		Contracting – Prime	015	3.00		Amusements		012	1.90	
ontracting – Prime		015	3.00		Contracting – Speculative Builders	016	3.00		Contracting – Prime		015	1.90	
ontracting – Speculative Builders		016	3.00		Contracting – Owner Builder	037	3.00		Contracting – Speculative Builders		016	1.90	
ontracting – Owner Builder		037	3.00		Job Printing	010	3.00		Contracting – Owner Builder		037	1.90	
eed at Wholesale		116	3.00		Manufactured Buildings	027	3.00		Feed at Wholesale		116	1.90	
b Printing		010	3.00		Timbering and Other Extraction	020	3.00		Job Printing		010	1.90	
anufactured Buildings		027	3.00		Severance – Metal Mining	019	0.10		Manufactured Buildings		027	1.90	
mbering and Other Extraction		020	0.10		Publication	009	3.00		Timbering and Other Extraction		020	1.90	
everance – Metal Mining		019	0.10		Hotels	044	3.00		Severance – Metal Mining		019	0.10	
ublication		009	3.00		Hotel/Motel (Additional Tax) <sup>B</sup>	144	2.00		Publication		009	1.90	
otels		044	3.00		Commercial Rental, Leasing, & Licensing for Use	213	3.00		Hotels		044	1.90	
otel/Motel (Additional Tax) <sup>B</sup>		144	2.00		Rental, Leasing, & Licensing for Use of TPP	214	3.00		Commercial Rental, Leasing, & Licensing for U	Jse	213	1.00	
ommercial Rental, Leasing, & Licens	ing for Use	213	3.00		Restaurant and Bars	011	3.00		Rental Occupancy		040	1.90	
ental Occupancy		040	3.00		Retail Sales	017	3.00		Rental, Leasing, & Licensing for Use of TPP		214	1.90	
ental, Leasing, & Licensing for Use of	of TPP	214	3.00		Retail Sales Food for Home Consumption	062	3.00		Restaurant and Bars		011	1.90	
estaurant and Bars		011	3.00		MRRA Amount <sup>D</sup>	315	3.00		Retail Sales		017	1.90	
etail Sales		017	3.00		Communications	005	3.00		Retail Sales Food for Home Consumption		062	1.90	
etail Sales Food for Home Consump	tion	062	3.00		Transporting	006	3.00		MRRA Amount D		315	1.90	
RRA Amount D		315	3.00		Utilities	004	3.00		Communications		005	1.90	
ommunications		005	3.00		Use Tax Purchases	029	3.00		Transporting		006	1.90	
ransporting		006	3.00		Use Tax From Inventory	030	3.00		Utilities		004	1.90	
tilities		004	3.00						Use Tax Purchases		029	1.90	
se Tax Purchases		029	3.00						Use Tax From Inventory		030	1.90	
se Tax From Inventory		030	3.00										

TABLE 2

TRANSACTION PRIVILEGE AND OTHER TAX RATE TABLES

MUNICIPALITIES

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

Effective February 1, 2025

CITY/TOWN NAME	REGION / CITY CODE	BUSINESS CODE	TAX RATE	COUNTY		EGION / TY CODE	BUSINESS CODE	TAX RATE	COUNTY		EGION / Y CODE	BUSINESS CODE	TAX RATE	COUNTY
<u>JEROME</u>	JO			YAV	<b>KEARNY</b>	KN			PNL	KINGMAN	KM			МОН
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		Commercial Rental, Leasing, & Licensing for	r Use	213	2.50		Hotel/Motel (Additional Tax) <sup>B</sup>		144	4.00	
Commercial Rental, Leasing, & Licer	nsing for Use	213	3.50		Rental, Leasing, & Licensing for Use of TPP		214	4.00		Commercial Rental, Leasing, & Licensing for I	Jse	213	2.00	
Rental, Leasing, & Licensing for Use	of 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		006	2.50	
					Use Tax Purchases		029	4.00		Utilities		004	2.50	
					Use Tax From Inventory		030	4.00		Use Tax Purchases		029	2.50	
										Use Tax From Inventory		030	2.50	

CITY/TOWN NAME	REGION / CITY CODE	BUSINESS CODE	TAX RATE	COUNTY	CITY/TOWN NAME	REGION / CITY CODE	BUSINESS CODE	TAX RATE	COUNTY	CITY/TOWN NAME	REGION / CITY 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		Commercial Rental, Leasing, & Licensing		213	2.80		Commercial Rental, Leasing, & Licensing fo		213	4.00	
Rental Occupancy		040	2.00		Rental, Leasing, & Licensing for Use of T	ГРР	214	2.80		Rental, Leasing, & Licensing for Use of TPP		214	4.00	
Restaurant and Bars		011	2.00		Restaurant and Bars		011	2.80		Restaurant and Bars		011	4.00	
Restaurant and Bars (Additional Tax) A		111	1.00		Retail Sales		017	2.80		Retail Sales		017	4.00	
Retail Sales		017	2.00		Retail Sales Food for Home Consumptio	n	062	2.80		Retail Sales Food for Home Consumption		062	4.00	
MRRA Amount D		315	2.00		MRRA Amount D		315	2.80		MRRA Amount D		315	4.00	
Communications		005	2.00		Communications		005	2.80		Communications		005	4.00	
Transporting		006	2.00		Transporting		006	2.80		Transporting		006	4.00	
Utilities		004	2.00		Utilities		004	2.80		Utilities		004	4.00	
Jet Fuel Use Tax (cents per gallon)		051	\$.03		Use Tax Purchases		029	2.80		Use Tax Purchases		029	2.00	
Use Tax Purchases		029	2.00		Use Tax From Inventory		030	2.80		Use Tax From Inventory		030	2.00	
Use Tax From Inventory		030	2.00											

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

TRANSACTION PRIVILEGE AND OTHER TAX RATE TABLES

030

2.00

Effective February 1, 2025

051

029

030

\$.03

2.00

2.00

**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 RATE CITY CODE CODE RATE CODE CITY CODE CODE RATE MARANA 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 2.50 Contracting - Owner Builder 037 3.50 Contracting - Owner Builder 037 2.00 010 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 Publication Severance - Metal Mining Hotels 044 2.50 009 2.00 019 0.10 Hotels Publication Hotel/Motel (Additional Tax)B 144 6.00 044 2.00 009 2.00 Commercial Rental, Leasing, & Licensing for Use 213 Hotel/Motel (Additional Tax)<sup>B</sup> 5.50 2.50 144 Hotels 044 2.00 Commercial Rental, Leasing, & Licensing for Use Rental Occupancy 040 2.50 213 2.00 Hotel/Motel (Additional Tax)B 144 5.00 Rental, Leasing, & Licensing for Use of TPP Rental, Leasing, & Licensing for Use of TPP Commercial Rental, Leasing, & Licensing for Use 214 2.50 214 2.00 213 2.00 Restaurant and Bars Restaurant and Bars 011 2.00 Rental, Leasing, & Licensing for Use of TPP 011 2.50 214 2.00 Retail Sales Retail Sales 2.00 Restaurant and Bars 017 2.50 017 011 2.00 Retails Sales (Single Item Over \$5000) Retail Sales Food for Home Consumption Retail Sales 717 2.00 062 2.00 017 2.00 2.00 MRRA Amount D 315 2.50 MRRA Amount D 315 MRRA Amount D 315 2.00 Communications Communications 005 4.00 Communications 005 2.00 005 2.00 Transporting 006 2.50 Transporting 006 2.00 Transporting 006 2.00 Utilities 004 4.00 Utilities 004 2.00 Utilities 004 2.00 Use Tax Purchases 029 2.50 Use Tax Purchases 029 2.00 Wastewater Utility Services 485 2.00

Use Tax From Inventory

CITY/TOWN NAME	REGION / CITY CODE	BUSINESS CODE	TAX RATE	COUNTY
<u>MIAMI</u>	MM			GLA
Advertising		018	2.50	
Amusements		012	2.50	
Contracting – Prime		015	2.50	
Contracting – Speculative Builders		016	2.50	
Contracting – Owner Builder		037	2.50	
Job Printing		010	2.50	
Manufactured Buildings		027	2.50	
Timbering and Other Extraction		020	2.50	
Severance – Metal Mining		019	0.10	
Publication		009	2.50	
Hotels		044	2.50	
Commercial Rental, Leasing, & Licensing	for Use	213	2.50	
Rental, Leasing, & Licensing for Use of T	PP	214	2.50	
Restaurant and Bars		011	2.50	
Retail Sales		017	2.50	
Retail Sales Food for Home Consumption	1	062	2.50	
MRRA Amount D		315	2.50	
Communications		005	2.50	
Transporting		006	2.50	
Use Tax Purchases		029	2.50	
Use Tax From Inventory		030	2.50	

729

030

2.00

2.50

Use Tax Purchases (Single Item Over \$5000)

Use Tax From Inventory

CITY/TOWN NAME	REGION / CITY CODE	BUSINESS CODE	TAX RATE	COUNTY
NOGALES	NO			STC
Advertising		018	2.00	
Amusements		012	2.00	
Contracting – Prime		015	2.00	
Contracting – Speculative Builders		016	2.00	
Contracting – Owner Builder		037	2.00	
Job Printing		010	2.00	
Manufactured Buildings		027	2.00	
Timbering and Other Extraction		020	2.00	
Severance – Metal Mining		019	0.10	
Publication		009	2.00	
Hotels		044	2.00	
Hotel/Motel (Additional Tax) <sup>B</sup>		144	4.00	
Commercial Rental, Leasing, & Licer	nsing for Use	213	2.00	
Rental, Leasing, & Licensing for Use	of TPP	214	2.00	
Restaurant and Bars		011	2.00	
Retail Sales		017	2.00	
Retail Sales for Food for Home Cons	sumption	062	2.00	
MRRA Amount D		315	2.00	
Communications		005	2.00	
Transporting		006	2.00	
Utilities		004	2.00	
Public Utility Right of Way		133	2.00	
Wastewater Utility Services		485	2.00	

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

Jet Fuel Use Tax (cents per gallon)

Use Tax Purchases

Use Tax From Inventory

Rental Occupancy

Restaurant and Bars

Retail Sales

MRRA Amount D

Communications

Transporting

Utilities

Commercial Rental, Leasing, & Licensing for Use

Rental, Leasing, & Licensing for Use of TPP

Retail Sales Food for Home Consumption

213

040

214

011

017

062

315

005

006

004

3.00

3.00

3.00

3.00

3.00

2.50

3.00

3.00

3.00

3.00

Rental Occupancy

Retail Sales

Transporting

. Utilities

MRRA Amount D

Communications

Restaurant and Bars

Rental, Leasing, & Licensing for Use of TPP

Retail Sales Food for Home Consumption

040

214

011

017

062

315

005

006

004

029

030

1.80

1.80

2.80

1.80

1.60

1.80

1.80

1.80

3.30

1.80

1.80

Arizona State, County and City	Tax Ra	te Look-U	p Tool		TRANSACTION PRIVILEGE AND OTHER TAX RATE TABLES		ΓΕ TABLES Effectiv	ES Effective February 1, 2025				
TABLE 2					MUNICIPALITIES			All tax r	ates are expressed as percentages (%) unle	ss otherv	vise no	ted.
CITY/TOWN NAME	REGION / CITY CODE	BUSINESS CODE	TAX RATE	COUNTY	CITY/TOWN NAME REGION / CITY CODE	BUSINESS CODE	TAX RATE	COUNTY	CITY/TOWN NAME REGION / CITY CODE		TAX RATE	COUNTY
PAGE	PG			COC	PARADISE VALLEY PV			MAR	PARKER PK			LAP
Advertising		018	3.00		Advertising	018	2.50		Advertising	018	2.00	
Amusements		012	3.00		Amusements	012	2.50		Amusements	012	2.00	
Contracting – Prime		015	3.00		Contracting – Prime	015	2.50		Contracting – Prime	015	2.00	
Contracting – Speculative Builders		016	3.00		Contracting – Speculative Builders	016	2.50		Contracting – Speculative Builders	016	2.00	
Contracting – Owner Builder		037	3.00		Contracting – Owner Builder	037	2.50		Contracting – Owner Builder	037	2.00	
Job Printing		010	3.00		Job Printing	010	2.50		Job Printing	010	2.00	
Manufactured Buildings		027	3.00		Manufactured Buildings	027	2.50		Manufactured Buildings	027	2.00	
Timbering and Other Extraction		020	3.00		Timbering and Other Extraction	020	2.50		Timbering and Other Extraction	020	2.00	
Severance – Metal Mining		019	0.10		Severance – Metal Mining	019	0.10		Severance – Metal Mining	019	0.10	
Publication		009	3.00		Publication	009	2.50		Publication	009	2.00	
Hotels		044	5.00		Hotels	044	2.50		Hotels	044	2.00	
Hotel/Motel (Additional Tax) B		144	5.00		Hotel/Motel (Additional Tax) B	144	3.40		Hotel/Motel (Additional Tax) B	144	4.00	
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	2.00	
Rental, Leasing, & Licensing for Use of TR	PP	214	3.00		Commercial Lease (Additional Tax) C	313	0.85		Rental, Leasing, & Licensing for Use of TPP	214	2.00	
Restaurant and Bars		011	4.00		Rental Occupancy	040	1.65		Restaurant and Bars	011	4.00	
Retail Sales		017	3.00		Rental, Leasing, & Licensing for Use of TPP	214	2.50		Retail Sales	017	2.00	
Retail Sales (Single Item Portion Over \$3,	,000)	387	2.00		Restaurant and Bars	011	2.50		Retail Sales (Single Item Portion Over \$2,500)	467	1.00	
Retail Sales Food for Home Consumption	i ,	062	3.00		Retail Sales	017	2.50		MRRA Amount D	315	2.00	
MRRA Amount D		315	3.00		Retail Sales Food for Home Consumption	062	2.50		Communications	005	2.00	
Communications		005	3.00		MRRA Amount D	315	2.50		Transporting	006	2.00	
Transporting		006	3.00		Communications	005	2.50		Utilities	004	3.00	
Utilities		004	3.00		Transporting	006	2.50					
Use Tax Purchases		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					
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
PATAGONIA	PA	OODL		STC	PAYSON PS	OODL		GLA	PEORIA PE	CODE	KAIE	MAR/YAV
Advertising		018	3.00		Advertising	018	3.88		Advertising	018	1.80	WAIVIAV
Amusements		012	3.00		Amusements	012	3.88		Amusements	012	2.80	
Contracting – Prime		015	3.00		Contracting – Prime	015	3.88		Contracting – Prime	012	1.80	
Contracting – Speculative Builders		016	3.00		Contracting – Speculative Builders	016	3.88		Contracting – Time  Contracting – Speculative Builders	016	1.80	
Contracting – Owner Builder		037	3.00		Contracting – Owner Builder	037	3.88		Contracting – Speculative Builders  Contracting – Owner Builder	010	1.80	
Feed at Wholesale		116	3.00		Job Printing	010	3.88		Job Printing	010	1.80	
Job Printing		010	3.00		Manufactured Buildings	027	3.88		Manufactured Buildings	010	1.80	
Manufactured Buildings		027	3.00		Timbering and Other Extraction	020	3.88		Timbering and Other Extraction	027	1.80	
Timbering and Other Extraction		020	3.00		Severance – Metal Mining	019	0.10		J Company			
Severance – Metal Mining		019	0.10		Publication	009	3.88		Severance – Metal Mining Publication	019	0.10	
Publication		009	3.00		Hotels	044	3.88		Hotels	009	1.80	
Hotels		044	3.00		Hotel/Motel (Additional Tax) B	144	5.00			044	1.80	
Hotel/Motel (Additional Tax) B		144	3.00		Commercial Rental, Leasing, & Licensing for Use	213	3.88		Hotel/Motel (Additional Tax) B	144	3.80	
Commercial Rental, Leasing, & Licensing	for Use	213	3.00		Rental Occupancy	040	2.00		Commercial Rental, Leasing, & Licensing for Use	213	1.80	

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

040

214

011

017

062

315

005

006

004

2.00

3.88

3.88

3.88

3.88

3.88

3.88

3.88

3.88

Rental Occupancy

Retail Sales

Transporting

Utilities

MRRA Amount D

Communications

Use Tax Purchases

Use Tax From Inventory

Restaurant and Bars

Rental, Leasing, & Licensing for Use of TPP

Retail Sales Food for Home Consumption

030

Use Tax From Inventory

2.30

#### TRANSACTION PRIVILEGE AND OTHER TAX RATE TABLES

Effective February 1, 2025

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

I ADLL 2				MONION ALITIE	_			An tax n	ates are expressed as percentages (70) unless	, outlet mis	c motet	••	
CITY/TOWN NAME	CITY CODE	BUSINESS CODE	TAX RATE	COUNTY	CITY/TOWN NAME	REGION / CITY CODE	BUSINESS CODE	TAX RATE	COUNTY	CITY/TOWN NAME REGION.		TAX RATE	COUN
PHOENIX	PX			MAR	<u>PIMA</u>	PM			GRA	PINETOP-LAKESIDE PP			NA'
Advertising		018	0.50		Advertising		018	2.00		Advertising	018	3.00	
Amusements		012	2.30		Amusements		012	2.00		Amusements	012	3.00	
Contracting – Prime		015	2.30		Contracting – Prime		015	3.00		Contracting – Prime	015	3.00	
Contracting – Speculative Builders		016	2.30		Contracting – Speculative Builders		016	3.00		Contracting – Speculative Builders	016	3.00	
Contracting – Owner Builder		037	2.30		Contracting – Owner Builder		037	3.00		Contracting – Owner Builder	037	3.00	
Job Printing		010	2.30		Job Printing		010	2.00		Job Printing	010	3.00	
Jet Fuel Sales (cents per gallon)		049	\$.0073	2	Manufactured Buildings		027	2.00		Manufactured Buildings	027	3.00	
Manufactured Buildings		027	2.30		Timbering and Other Extraction		020	2.00		Timbering and Other Extraction	020	3.00	
Timbering and Other Extraction		020	2.30		Severance – Metal Mining		019	0.10		Severance – Metal Mining	019	0.10	
Severance – Metal Mining		019	0.10		Publication		009	2.00		Publication	009	3.00	
Publication		009	2.30		Hotels		044	2.00		Hotels	044	3.00	
Hotels		044	2.30		Commercial Rental, Leasing, & Licer	nsing for Use	213	2.00		Hotel/Motel (Additional Tax) B	144	3.00	
Hotel/Motel (Additional Tax) B		144	3.00		Rental, Leasing, & Licensing for Use	of TPP	214	2.00		Commercial Rental, Leasing, & Licensing for Use	213	3.00	
Commercial Rental, Leasing, & Licensing	for Use	213	2.30		Restaurant and Bars		011	2.00		Rental, Leasing, & Licensing for Use of TPP	214	3.00	
Commercial Lease (Additional Tax) <sup>c</sup>		313	0.10		Retail Sales		017	2.00		Restaurant and Bars	011	3.00	
Rental Occupancy		040	2.30		Retail Sales Food for Home Consum	ption	062	2.00		Restaurant and Bars (Additional Tax) A	111	2.00	
Rental, Leasing, & Licensing for Use of T	PP .	214	2.30		MRRA Amount D		315	2.00		Retail Sales	017	3.00	
Short-Term Motor Vehicle Rental (Additional	l Tax) <sup>E</sup>	114	2.00		Communications		005	2.00		Retail Sales (Single Item Portion Over \$5,000)	357	1.50	
Restaurant and Bars		011	2.30		Transporting		006	2.00		Retail Sales Food for Home Consumption	062	3.00	
Retail Sales		017	2.30		Utilities		004	2.00		MRRA Amount <sup>D</sup>	315	3.00	
Retail Sales (Single Item Portion over \$13	3,886)	164	2.00							Communications	005	3.00	
MRRA Amount D		315	2.30							Transporting	006	3.00	
Communications		005	4.70							Utilities	004	3.00	
Transporting		006	2.30										
Utilities		004	2.70										
Wastewater Removal Services		485	2.70										
Jet Fuel Use Tax (cents per gallon)		051	\$.0073	2									
Use Tax Purchases		029	2.30										
Use Tax Purch (Single Item Portion over \$1	13,886)	168	2.00										

	REGION / CITY CODE	BUSINESS CODE	TAX RATE	COUNTY	CITY/TOWN NAME	REGION / CITY CODE	BUSINESS	TAX RATE	COUNTY	CITY/TOWN NAME REGI		BUSINESS	TAX RATE	COU
PRESCOTT	PR			YAV	PRESCOTT VALLEY	PL			YAV	QUARTZSITE Q2	Z			LA
Advertising		018	2.00		Advertising		018	2.83		Amusements		012	2.50	
Amusements		012	2.00		Amusements		012	2.83		Contracting – Prime		015	3.50	
Contracting – Prime		015	2.00		Contracting – Prime		015	2.83		Contracting – Speculative Builders		016	3.50	
Contracting – Speculative Builders		016	2.00		Contracting – Speculative Builders		016	2.83		Contracting – Owner Builder		037	3.50	
Contracting – Owner Builder		037	2.00		Contracting – Owner Builder		037	2.83		Job Printing		010	2.50	
Feed at Wholesale		116	2.00		Job Printing		010	2.83		Manufactured Buildings		027	3.50	
Job Printing		010	2.00		Manufactured Buildings		027	2.83		Timbering and Other Extraction		020	2.50	
Jet Fuel Sales (cents per gallon)		049	\$.015		Timbering and Other Extraction		020	2.83		Severance – Metal Mining		019	0.10	
Manufactured Buildings		027	2.00		Severance – Metal Mining		019	0.10		Publication		009	2.50	
Timbering and Other Extraction		020	2.00		Publication		009	2.83		Hotels		044	5.50	
Severance – Metal Mining		019	0.10		Hotels		044	2.83		Commercial Rental, Leasing, & Licensing for U	Use	213	2.50	
Publication		009	2.00		Hotel/Motel (Additional Tax) B		144	2.83		Rental, Leasing, & Licensing for Use of TPP		214	2.50	
Hotels		044	2.00		Rental, Leasing, & Licensing for Use of	ΓPP	214	2.83		Restaurant and Bars		011	3.00	
Hotel/Motel (Additional Tax) <sup>B</sup>		144	3.00		Restaurant and Bars		011	2.83		Retail Sales		017	2.50	
Commercial Rental, Leasing, & Licensing for	or Use	213	2.00		Retail Sales		017	2.83		Retail Sales (Single Item Portion Over \$10,000	00)	367	1.00	
Rental, Leasing, & Licensing for Use of TPF	P	214	2.00		Retail Sales Food for Home Consumptio	n	062	2.83		MRRA Amount D		315	2.50	
Restaurant and Bars		011	2.00		MRRA Amount D		315	2.83		Communications		005	2.50	
Retail Sales		017	2.00		Communications		005	2.83		Transporting		006	2.50	
Retail Sales Food for Home Consumption		062	2.00		Transporting		006	2.83		Use Tax Purchases		029	2.50	
MRRA Amount <sup>D</sup>		315	2.00		Utilities		004	2.83		Use Tax Purchases (Single item portion over \$10,0	000)	369	1.00	
Communications		005	2.00		Wastewater Utility Services		485	2.83		Use Tax From Inventory		030	2.50	
Fransporting		006	2.00		Use Tax Purchases		029	2.83						
Jtilities		004	2.00		Use Tax From Inventory		030	2.83						
Jet Fuel Use Tax (cents per gallon)		051	\$.015											
Use Tax Purchases		029	2.00											
Use Tax From Inventory		030	2.00											

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

TRANSACTION PRIVILEGE AND OTHER TAX RATE TABLES

AX RATE TABLES Effective February 1, 2025

TABLE 2				MUNICIPALITIES All tax rates are expressed as percentages (%) unless otherwise noted.						oted.			
	REGION /	BUSINESS CODE	TAX RATE	COUNTY	CITY/TOWN NAME	REGION / CITY CODE	BUSINESS CODE	TAX RATE	COUNTY	CITY/TOWN NAME REGION CITY COD		TAX RATE	COUNTY
	QC			MAR/PNL	QUEEN CREEK SPECIAL DISTRICT	QD			MAR	<u>SAFFORD</u> SF			GRA
Advertising		018	2.25		Amusements		012	2.25		Advertising	018	2.50	
Amusements		012	2.25		Job Printing		010	2.25		Amusements	012	2.50	
Contracting – Prime		015	4.25		Publication		009	2.25		Contracting – Prime	015	2.50	
Contracting – Speculative Builders		016	4.25		Hotels		044	2.25		Contracting – Speculative Builders	016	2.50	
Contracting – Owner Builder		037	4.25		Restaurant and Bars		011	2.25		Contracting – Owner Builder	037	2.50	
Job Printing		010	2.25		Retail Sales		017	2.25		Feed at Wholesale	116	2.50	
Manufactured Buildings		027	2.25		Retail Sales Food for Home Consumptio	n	062	2.25		Job Printing	010	2.50	
Timbering and Other Extraction		020	2.25		MRRA Amount D		315	2.25		Manufactured Buildings	027	2.50	
Severance – Metal Mining		019	0.10		Communications		005	2.25		Timbering and Other Extraction	020	2.50	
Publication		009	2.25		Transporting		006	2.25		Severance – Metal Mining	019	0.10	
Hotels		044	2.25		Utilities		004	2.25		Publication	009	2.50	
Hotel/Motel (Additional Tax) <sup>B</sup>		144	3.00							Hotels	044	2.50	
Commercial Rental, Leasing, & Licensing for	r Use	213	2.25		Call 480-358-3000 to find out if these rate	s apply to	our busine	ss activ	ities in	Hotel/Motel (Additional Tax) <sup>B</sup>	144	5.00	
Rental, Leasing, & Licensing for Use of TPP		214	2.25		Queen Creek.					Commercial Rental, Leasing, & Licensing for Use	213	2.50	
Restaurant and Bars		011	2.25							Rental Occupancy	040	2.50	
Retail Sales		017	2.25							Rental, Leasing, & Licensing for Use of TPP	214	2.50	
Retail Sales Food for Home Consumption		062	2.25							Restaurant and Bars	011	2.50	
MRRA Amount D		315	2.25							Retail Sales	017	2.50	
Communications		005	2.25							Retail Sales (Single Item Over \$5,000)	717	1.00	
Transporting		006	2.25							Retail Sales Food for Home Consumption	062	2.50	
Utilities		004	2.25							MRRA Amount D	315	2.50	
Use Tax Purchases		029	2.25							Communications	005	2.50	
Use Tax From Inventory		030	2.25							Transporting	006	2.50	
•										Utilities	004	2.50	
										Use Tax Purchases	029	2.50	
										Use Tax Purchases (Single Item Over \$5,000)	729	1.00	
										Use Tax From Inventory	030	2.50	

CITY/TOWN NAME	REGION / CITY CODE	BUSINESS CODE	TAX RATE	COUNTY	CITY/TOWN NAME	REGION / CITY CODE	BUSINESS CODE	TAX RATE	COUNTY		ION / CITY CODE	BUSINESS CODE	TAX RATE	COUNTY
<u>SAHUARITA</u>	SA			PMA	SAN LUIS	SU			YMA	SCOTTSDALE	SC			MAR
Amusements		012	2.00		Advertising		018	4.00		Advertising		018	1.75	
Contracting – Prime		015	4.00		Amusements		012	4.00		Amusements		012	1.75	
Contracting – Speculative Builders		016	4.00		Contracting – Prime		015	4.00		Contracting – Prime		015	1.75	
Contracting – Owner Builder		037	4.00		Contracting – Speculative Builders		016	4.00		Contracting – Speculative Builders		016	1.75	
Job Printing		010	2.00		Contracting – Owner Builder		037	4.00		Contracting – Owner Builder		037	1.75	
Manufactured Buildings		027	2.00		Job Printing		010	4.00		Feed at Wholesale		116	1.75	
Timbering and Other Extraction		020	2.00		Manufactured Buildings		027	4.00		Job Printing		010	1.75	
Severance – Metal Mining		019	0.10		Timbering and Other Extraction		020	4.00		Jet Fuel Sales (cents per gallon)		049	\$.018	
Publication		009	2.00		Severance – Metal Mining		019	0.10		Manufactured Buildings		027	1.75	
Hotels		044	2.00		Publication		009	4.00		Timbering and Other Extraction		020	1.75	
Hotel/Motel (Additional Tax) <sup>B</sup>		144	2.00		Hotels		044	4.00		Severance – Metal Mining		019	0.10	
Commercial Rental, Leasing, & Licensing f	for Use	213	2.00		Commercial Rental, Leasing, & Licensir	ng for Use	213	4.00		Publication		009	1.75	
Rental, Leasing, & Licensing for Use of TP	PP	214	2.00		Rental, Leasing, & Licensing for Use of	TPP	214	4.00		Hotels		044	1.75	
Restaurant and Bars		011	2.00		Restaurant and Bars		011	4.00		Hotel/Motel (Additional Tax) <sup>B</sup>		144	5.00	
Retail Sales		017	2.00		Retail Sales		017	4.00		Commercial Rental, Leasing, & Licensing for	r Use	213	1.75	
MRRA Amount D		315	2.00		Retail Sales (Single Item Portion Over \$	32,500)	467	1.50		Rental, Leasing, & Licensing for Use of TPP		214	1.75	
Communications		005	2.00		Retail Sales Food for Home Consumption	on	062	4.00		Restaurant and Bars		011	1.75	
Transporting		006	2.00		MRRA Amount D		315	4.00		Retail Sales		017	1.75	
Utilities		004	4.00		Communications		005	4.00		Retail Sales Food for Home Consumption		062	1.75	
Use Tax Purchases		029	2.00		Transporting		006	4.00		MRRA Amount D		315	1.75	
Use Tax from Inventory		030	2.00		Utilities		004	4.00		Communications		005	1.75	
					Use Tax Purchases		029	4.00		Transporting		006	1.75	
					Use Tax Purch (Single Item Portion ove	r \$2,500)	469	1.50		Utilities		004	1.75	
					Use Tax From Inventory		030	4.00		Wastewater Removal Services		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

004

2.00

Effective February 1, 2025

004

051

029

030

2.00

\$.02

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 TAX CITY/TOWN NAME COUNTY CITY/TOWN NAME **CITY/TOWN NAME** COUNTY COUNTY CITY CODE CODE RATE CITY CODE CODE RATE CITY CODE CODE RATE **SEDONA** SE COC/YAV **SHOW LOW** SL NAV **SIERRA VISTA** SR СОН Amusements 012 3.50 Advertising 018 2.00 Advertising 018 1.95 Contracting - Prime 015 3.50 Amusements 012 2.00 Amusements 012 1.95 Contracting - Speculative Builders 016 3.50 Contracting - Prime 015 2.00 Contracting - Prime 015 1.95 Contracting - Owner Builder 037 3.50 Contracting – Speculative Builders 016 2.00 Contracting – Speculative Builders 016 1.95 Job Printing 3.50 Contracting - Owner Builder 037 2.00 Contracting - Owner Builder 037 1.95 010 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 213 3.50 Hotel/Motel (Additional Tax)B 3.00 Publication 009 144 1.95 Rental, Leasing, & Licensing for Use of TPP Commercial Rental, Leasing, & Licensing for Use 214 3.50 213 2.00 Extended Stay 244 5.50 Rental, Leasing, & Licensing for Use of TPP Restaurant and Bars 011 3.50 214 2.00 Commercial Rental, Leasing, & Licensing for Use 213 1.00 Retail Sales Restaurant and Bars Rental, Leasing, & Licensing for Use of TPP 017 3.50 011 2.00 214 1.95 Retail Sales Restaurant and Bars MRRA Amount D 315 3.50 017 2.00 011 2.60 Retail Sales Food for Home Consumption Retail Sales Communications 005 3.50 062 2.00 017 1.95 Transporting Retail Sales Food for Home Consumption 006 3.50 MRRA Amount D 315 2.00 062 1.95 Utilities 004 3.50 Communications 005 2.00 MRRA Amount D 315 1.95 Use Tax Purchases 029 3.00 Transporting 006 2.00 Communications 005 2.00

CITY/TOWN NAME	REGION / CITY CODE	BUSINESS CODE	TAX RATE	COUNTY
SNOWFLAKE	SN			NAV
Advertising		018	3.00	
Amusements		012	3.00	
Contracting – Prime		015	3.00	
Contracting – Speculative Builders		016	3.00	
Contracting – Owner Builder		037	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	4.00	
Commercial Rental, Leasing, & Licensing	for Use	213	2.00	
Rental, Leasing, & Licensing for Use of T	PP	214	3.00	
Restaurant and Bars		011	3.00	
Retail Sales		017	3.00	
Retail Sales (Single Item Portion Over \$1	0,000)	367	2.00	
Retail Sales Food for Home Consumption	า	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 Portion Ov	er \$10,000)	369	2.00	
Use Tax From Inventory		030	3.00	

030

3.00

Utilities

Use Tax From Inventory

CITY/TOWN NAME	REGION / CITY CODE	BUSINESS CODE	TAX RATE	COUNTY	CITY/TOWN NAME	REGION / CITY CODE	BUSINESS CODE	TAX RATE	COUNTY
SOMERTON	SO			YMA	SOUTH TUCSON	ST			PMA
Advertising		018	3.30		Advertising		018	5.50	
Amusements		012	3.30		Amusements		012	5.50	
Contracting – Prime		015	3.30		Contracting – Prime		015	5.50	
Contracting – Speculative Builders		016	3.30		Contracting – Speculative Builders		016	5.50	
Contracting – Owner Builder		037	3.30		Contracting – Owner Builder		037	5.50	
Job Printing		010	3.30		Job Printing		010	5.50	
Manufactured Buildings		027	3.30		Manufactured Buildings		027	5.50	
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	
Publication		009	3.30		Publication		009	5.50	
Hotels		044	3.30		Hotels		044	3.50	
Commercial Rental, Leasing, & Licensi	ng for Use	213	3.30		Hotel/Motel (Additional Tax) <sup>B</sup>		144	2.00	
Rental, Leasing, & Licensing for Use of	TPP	214	3.30		Commercial Rental, Leasing, & Licensin	g for Use	213	2.50	
Restaurant and Bars		011	3.30		Commercial Lease (Additional Tax) C		313	4.00	
Retail Sales		017	3.30		Rental, Leasing, & Licensing for Use of	TPP	214	6.50	
Retail Sales Food for Home Consumpti	on	062	3.30		Restaurant and Bars		011	5.50	
MRRA Amount <sup>D</sup>		315	3.30		Retail Sales		017	5.00	
Communications		005	3.30		Retail Sales Food for Home Consumption	on	062	1.50	
Transporting		006	3.30		MRRA Amount <sup>D</sup>		315	5.00	
Utilities		004	3.30		Communications		005	5.50	
Use Tax Purchases		029	2.50		Transporting		006	5.50	
Use Tax From Inventory		030	2.50		Utilities		004	5.50	

Utilities

Use Tax Purchases

Use Tax From Inventory

Jet Fuel Use Tax (cents per gallon)

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

004

3.00

Use Tax Purchases

Use Tax From Inventory

Utilities

#### TRANSACTION PRIVILEGE AND OTHER TAX RATE TABLES

029

030

3.00

3.00

Effective February 1, 2025

**MUNICIPALITIES** TABLE 2 All tax rates are expressed as percentages (%) unless otherwise noted. REGION / BUSINESS TAX REGION / BUSINESS TAX REGION / BUSINESS TAX **CITY/TOWN NAME** COUNTY CITY/TOWN NAME **CITY/TOWN NAME** COUNTY COUNTY CITY CODE CITY CODE CODE RATE CITY CODE CODE RATE CODE RATE **SPRINGERVILLE** SV APA **ST JOHNS** SJ APA STAR VALLEY SY GLA Advertising 018 3.00 Advertising 018 3.00 Advertising 018 2.00 Amusements 012 3.00 Amusements 012 3.00 Amusements 012 2.00 Contracting - Prime 015 3.00 Contracting - Prime 015 3.00 Contracting - Prime 015 2.00 Contracting - Speculative Builders 016 3.00 Contracting – Speculative Builders 016 3.00 Contracting – Speculative Builders 016 2.00 Contracting - Owner Builder 3.00 Contracting - Owner Builder 037 3.00 Contracting - Owner Builder 037 2.00 037 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)B 2.00 Hotel/Motel (Additional Tax)B 3.00 Commercial Rental, Leasing, & Licensing for Use 213 2.00 144 144 Rental, Leasing, & Licensing for Use of TPP Commercial Rental, Leasing, & Licensing for Use 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 214 3.00 214 3.00 011 2.00 Restaurant and Bars Restaurant and Bars Retail Sales 017 2.00 011 3.00 011 3.00 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 397 2.00 062 3.00 MRRA Amount D 315 2.00 Retail Sales Food for Home Consumption Communications 005 062 3.00 MRRA Amount D 315 3.00 2.00 MRRA Amount D 315 3.00 Communications 005 3.00 Transporting 006 2.00 Utilities Communications 005 3.00 Transporting 006 3.00 004 2.00 Transporting 006 3.00 Utilities 004 3.00

	EGION / TY CODE	BUSINESS	TAX RATE	COUNTY	CITY/TOWN NAME REGI		BUSINESS	TAX RATE	COUNTY		EGION / TY CODE	BUSINESS CODE	TAX RATE	CC
SUPERIOR	SI			PNL	SURPRISE SI				MAR		TL			N.
dvertising		018	4.00		Advertising		018	2.80		Advertising		018	3.00	
musements		012	4.00		Amusements		012	2.80		Amusements		012	3.00	
ontracting – Prime		015	4.00		Contracting – Prime		015	3.70		Contracting – Prime		015	3.00	
ontracting – Speculative Builders		016	4.00		Contracting – Speculative Builders		016	3.70		Contracting – Speculative Builders		016	3.00	
ontracting – Owner Builder		037	4.00		Contracting – Owner Builder		037	3.70		Contracting – Owner Builder		037	3.00	
bb Printing		010	4.00		Feed at Wholesale		116	2.80		Job Printing		010	3.00	
anufactured Buildings		027	4.00		Job Printing		010	2.80		Manufactured Buildings		027	3.00	
mbering and Other Extraction		020	4.00		Manufactured Buildings		027	2.80		Timbering and Other Extraction		020	3.00	
everance – Metal Mining		019	0.10		Timbering and Other Extraction		020	2.80		Severance – Metal Mining		019	0.10	
ublication		009	4.00		Severance – Metal Mining		019	0.10		Publication		009	3.00	
otels		044	4.00		Publication		009	2.80		Hotels		044	3.00	
otel/Motel (Additional Tax) <sup>B</sup>		144	4.00		Hotels		044	2.80		Hotel/Motel (Additional Tax) <sup>B</sup>		144	3.00	
ommercial Rental, Leasing, & Licensing for		213	2.00		Hotel/Motel (Additional Tax) <sup>B</sup>		144	4.52		Commercial Rental, Leasing, & Licensing for	Use	213	2.00	
ental, Leasing, & Licensing for Use of TPI	P	214	4.00		Commercial Rental, Leasing, & Licensing for Us	Jse	213	2.80		Rental, Leasing, & Licensing for Use of TPP		214	3.00	
estaurant and Bars		011	4.00		Rental Occupancy		040	0.00		Restaurant and Bars		011	3.00	
etail Sales		017	4.00		Rental, Leasing, & Licensing for Use of TPP		214	2.80		Retail Sales		017	3.00	
etail Sales (Single Item Portion Over \$500	0)	407	1.00		Restaurant and Bars		011	3.20		Retail Sales Food for Home Consumption		062	3.00	
RRA Amount D		315	4.00		Retail Sales		017	2.80		MRRA Amount D		315	3.00	
ommunications		005	4.00		MRRA Amount <sup>D</sup>		315	2.80		Communications		005	3.00	
ansporting		006	4.00		Communications		005	2.80		Transporting		006	3.00	
ilities		004	4.00		Transporting		006	2.80		Utilities		004	3.00	
					Utilities		004	2.80		Use Tax Purchases		029	3.00	
					Use Tax Purchases		029	2.80		Use Tax From Inventory		030	3.00	
					Use Tax From Inventory		030	2.80						

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

(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, 2025

Review each City/Town for tax on Food for Home Consumption.

(E) When reporting for Short Term Motor Vehicle you must report Business Code 214 and 114 for this City.

TABLE 2					MUNICIPALITIES				All tax ra	ites are expressed as percentages (%) unle	ess oth	herwise	noted	l.
	REGION /	BUSINESS CODE	TAX RATE	COUNTY	CITY/TOWN NAME REGI		BUSINESS CODE	TAX RATE	COUNTY	CITY/TOWN NAME REGIO		USINESS	TAX RATE	COUNTY
<u>TEMPE</u>	TE			MAR	THATCHER TO	С			GRA	TOLLESON TN	1			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		Commercial Rental, Leasing, & Licensing for	Use	213	2.00		Commercial Rental, Leasing, & Licensing for Us	е	213	2.50	
Commercial Rental, Leasing, & Licensing	for Use	213	1.80		Rental, Leasing, & Licensing for Use of TPP		214	2.50		Rental, Leasing, & Licensing for Use of TPP		214	2.50	
Rental, Leasing, & Licensing for Use of TF	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	
												000	2.00	

CITY/TOWN NAME	REGION /	BUSINESS	TAX RATE	COUNTY	CITY/TOWN NAME	REGION / CITY CODE	BUSINESS	TAX RATE	COUNTY	CITY/TOWN NAME REGION / CITY CODI	BUSINES	S TAX RATE	CO
TOMBSTONE	TS			СОН	<b>TUCSON</b>	TU			PMA	TUSAYAN TY			CC
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	
ontracting – Owner Builder		037	3.50		Manufactured Buildings		027	2.60		Job Printing	010	2.00	
ob Printing		010	3.50		Timbering and Other Extraction		020	2.60		Manufactured Buildings	027	2.00	
lanufactured Buildings		027	3.50		Severance – Metal Mining		019	0.10		Timbering and Other Extraction	020	2.00	
imbering 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 nigh	nt)	035	\$4.00 ea		Hotels	044	2.00	
otels		044	3.50		Commercial Rental, Leasing, & Licensin	g for Use	213	2.60		Hotel/Motel (Additional Tax) <sup>B</sup>	144	2.00	
lotel/Motel (Additional Tax) <sup>B</sup>		144	4.00		Rental, Leasing, & Licensing for Use	of TPP	214	2.60		Commercial Rental, Leasing, & Licensing for Use	213	2.00	
commercial Rental, Leasing, & Licensing for	or Use	213	2.50		Restaurant and Bars		011	2.60		Rental, Leasing, & Licensing for Use of TPP	214	2.00	
ental, Leasing, & Licensing for Use of TPF	•	214	3.50		Retail Sales		017	2.60		Restaurant and Bars	011	4.00	
estaurant and Bars		011	3.50		MRRA Amount D		315	2.60		Retail Sales	017	2.00	
tetail Sales		017	3.50		Communications		005	2.60		MRRA Amount D	315	2.00	
IRRA Amount <sup>D</sup>		315	3.50		Public Utility (Additional Communicat	ions) <sup>F</sup>	105	4.50		Communications	005	2.00	
communications		005	3.50		Transporting		006	2.60		Transporting	006	2.00	
ransporting		006	3.50		Utilities		004	2.60		Utilities	004	2.00	
					Public Utility (Additional Utility) <sup>6</sup>		104	4.50					
					Public Utility Right of Way		133	1.50					
					Use Tax Purchases		029	2.60					
					Use Tax From Inventory		030	2.60					
					(F) If you report under Communications (Business code 005), this city has an Additional Public Utility tax rate that must be applied and reported (Business Code 105).  (G) If you report under Utilities (Business code 004), this city has an Additional Public Utility tax rate that must be applied and reported (Business Code 104).								

#### TRANSACTION PRIVILEGE AND OTHER TAX RATE TABLES

005

006

004

3.00

2.20

2.20

Effective February 1, 2025

**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 CITY CODE CODE RATE CITY CODE CODE RATE CITY CODE CODE RATE WELLTON WT YMA **WICKENBURG** WB MAR/YAV **WILLCOX** WC СОН Advertising 018 3.50 Advertising 018 3.00 Advertising 018 2.20 Amusements 012 3.50 Amusements 012 3.00 Amusements 2.20 012 Contracting - Prime 015 3.50 Contracting - Prime Contracting - Prime 015 3.00 015 3.50 Contracting - Speculative Builders 016 3.50 Contracting - Speculative Builders 3.50 Contracting – Speculative Builders 016 3.00 016 Contracting - Owner Builder 3.50 Contracting - Owner Builder 037 3.00 037 Contracting - Owner Builder 3.50 037 Job Printing 010 3.50 Feed at Wholesale Job Printing 010 3.00 116 2.20 Manufactured Buildings 027 3.50 Job Printing Manufactured Buildings 027 3.00 010 2.20 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 3.50 Hotel/Motel (Additional Tax) B 144 144 Hotels 044 2.20 4.00 Commercial Rental, Leasing, & Licensing for Use Commercial Rental, Leasing, & Licensing for Use 213 2.50 Hotel/Motel (Additional Tax)B 144 3.00 213 3.00 Rental, Leasing, & Licensing for Use of TPP Rental, Leasing, & Licensing for Use of TPP 214 3.50 Commercial Rental, Leasing, & Licensing for Use 213 1.70 214 3.00 Restaurant and Bars Restaurant and Bars 011 3.50 Rental Occupancy 040 1.70 011 3.00 Retail Sales Retail Sales 017 3.50 Rental, Leasing, & Licensing for Use of TPP 017 3.00 214 2.20 Retail Sales Food for Home Consumption Retail Sales (Single Item Over \$1,250) 062 3.50 Restaurant and Bars 2.20 417 2.00 011 Retail Sales Food for Home Consumption MRRA Amount D 315 3.50 Retail Sales 062 3.00 017 2.20 Communications 005 3.50 Retail Sales (Single Item Over \$5,000) MRRA Amount D 315 3.00 717 1.69 Transporting 006 3.50 Retail Sales Food for Home Consumption 062 2.20 Communications 005 3.00 Utilities 004 3.50 MRRA Amount D Transporting 006 3.00 315 2.20 Utilities 004 3.00

Communications

Transporting

Utilities

CITY/TOWN NAME	REGION / CITY CODE	BUSINESS CODE	TAX RATE	COUNTY		EGION / TY CODE	BUSINESS CODE	TAX RATE	COUNTY		SION / CODE	BUSINESS CODE	TAX RATE	COUNTY
WILLIAMS	WL			COC		WM			<b>GLA/PNL</b>		/S			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	5.50		Hotels		044	3.50		Publication		009	3.00	
Hotel/Motel (Additional Tax)		144	5.50		Commercial Rental, Leasing, & Licensing for	r Use	213	3.50		Hotels		044	3.00	
Commercial Rental, Leasing, & Licensing for		213	3.00		Rental, Leasing, & Licensing for Use of TPP	•	214	3.50		Hotel/Motel (Additional Tax) <sup>B</sup>		144	2.00	
Rental, Leasing, & Licensing for Use of TP	Р	214	3.50		Restaurant and Bars		011	3.50		Commercial Rental, Leasing, & Licensing for	Use	213	3.00	
Restaurant and Bars		011	4.50		Retail Sales		017	3.50		Rental Occupancy		040	3.00	
Retail Sales		017	3.50		Retail Sales Food for Home Consumption		062	3.50		Rental, Leasing, & Licensing for Use of TPP		214	3.00	
MRRA Amount D		315	3.50		MRRA Amount D		315	3.50		Restaurant and Bars		011	3.00	
Communications		005	3.50		Communications		005	3.50		Restaurant and Bars (Additional Tax) A		111	2.00	
Transporting		006	3.50		Transporting		006	3.50		Retail Sales		017	3.00	
Utilities		004	3.50							Retail Sales Food for Home Consumption		062	3.00	
										MRRA Amount D		315	3.00	
										Communications		005	3.00	
										Transporting		006	3.00	
										Utilities		004	3.00	

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

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

#### TRANSACTION PRIVILEGE AND OTHER TAX RATE TABLES

Effective February 1, 2025

TABLE 2					MUNICIPALITIES				All tax rates	are expresse	ed as perce	entages (%	6) unless otl	nerwise no	ed.
	REGION /	BUSINESS CODE	TAX RATE	COUNTY		EGION / TY CODE	BUSINESS	TAX RATE	COUNTY						
YOUNGTOWN	ΥT			MAR		YM			YMA						
Advertising		018	3.00		Advertising		018	1.70							
Amusements		012	3.00		Amusements		012	1.70							
Contracting – Prime		015	3.00		Contracting – Prime		015	1.70							
Contracting – Speculative Builders		016	3.00		Contracting – Speculative Builders		016	1.70							
Contracting – Owner Builder		037	3.00		Contracting – Owner Builder		037	1.70							
Job Printing		010	3.00		Job Printing		010	1.70							
Manufactured Buildings		027	3.00		Manufactured Buildings		027	1.70							
Timbering and Other Extraction		020	3.00		Timbering and Other Extraction		020	1.70							
Severance – Metal Mining		019	0.10		Severance – Metal Mining		019	0.10							
Publication		009	3.00		Publication		009	1.70							
Hotels		044	3.00		Hotels		044	1.70							
Hotel/Motel (Additional Tax) <sup>B</sup>		144	2.00		Hotel/Motel (Additional Tax)		144	2.00							
Commercial Rental, Leasing, & Licensing fo	r Use	213	2.00		Commercial Rental, Leasing, & Licensing for	r Use	213	1.70							
Rental, Leasing, & Licensing for Use of TPP	)	214	3.00		Rental, Leasing, & Licensing for Use of TPF	•	214	1.70							
Restaurant and Bars		011	3.00		Restaurant and Bars		011	1.70							
Retail Sales		017	3.00		Restaurant & Bars (Additional Tax)		111	2.00							
Retail Sales Food for Home Consumption		062	3.00		Retail Sales		017	1.70							
MRRA Amount D		315	3.00		Retail Sales Food for Home Consumption		062	1.70							
Communications		005	3.00		MRRA Amount D		315	1.70							
Transporting		006	3.00		Communications		005	1.70							
Utilities		004	3.00		Transporting		006	1.70							
Use Tax Purchases		029	3.00		Utilities		004	1.70							
Use Tax From Inventory		030	3.00		Wastewater Utility Service		485	1.70							

NOTE: Retail Tax on portion of single item over

\$35,000 is taxed at zero.

NOTE: Hotel/Motel (Additional Tax) and Restaurant & Bars (Additional Tax) are not new taxes. They were collected by the City. As of 5/1/2015 they are collected

by the Department of Revenue

Prepared by ADOR's City Services Team

<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. \*\*\*

Arizona State, County	and City	TRANSACTION PRIVILE
TABLE 3	C	DUNTY CODES
Apache		APA
Cochise		COH
Coconino		COC
Gila		GLA
Graham		GRA
Greenlee		GRN
La Paz		LAP
Maricopa		MAR
Mohave		МОН
Municipal Water,	Statewide	SWD
Navajo		NAV
Rio Nuevo District	t, Pima	PAD
Pima		PMA
Pinal		PNL
Santa Cruz		STC
Sports & Tourism	Authority D	istrict – Maricopa MCB
Yavapai		YAV
Yuma		YMA

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

#### 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 **Table 6**. 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.

Table 5: 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 Tax Rate Look-Up tool.

Table 6: 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% 6.60% 6.30% 5.60% 6.43% 6.10% 6.70% 6.60% 6.35% 6.712% 6.10% 0.67%													.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 additi	ion to th	e transac	tion p	rivilege i	rates sh	own, Ad	ult Use	Marijua	na is s	ubject	to a 169	% excise	tax.*		

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

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

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

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

Table 6	RETAIL T	AX RATES	FOR S	ALES	IN MUNICIPALITIES
BUCKEYE REGION / CITY CODE: BE COUNTY CODE: MAR		BUSINESS CODE	TAX RATE		BULLHEAD CITY REGION / CITY CODE: BH COUNTY CODE: MOH
All tax rates are expressed as percentage (%) u	inless 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 Ove	r \$5,000	664	1.10		Medical Marijuana Retail Sales-Item
Adult Use Marijuana Retail Sales		420	3.00		Adult Use Marijuana Retail Sales
Adult Use Marijuana Retail Sales-Single Item O	ver \$5,000	680	1.10	•	Adult Use Marijuana Retail Sales-Ite
Retail Sales (Accessories and Ancillary Product	s)	017	3.00	-	Retail Sales (Accessories and Ancill
Retail Sales (Accessories/Ancillary Products)-Si	ngle Item Over \$5,000	717	1.10	-	Retail Sales (Accessories/Ancillary I
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 CODE	TAX RATE
All tax rates are expressed as percentage (%) unless otherwise noted.		
Medical Marijuana Retail Sales	203	3.65
Medical Marijuana Retail Sales-Single Item Portion Over \$5,000	656	1.00
Adult Use Marijuana Retail Sales	420	3.65
Adult Use Marijuana Retail Sales-Single Item Portion Over \$5,000	672	1.00
Retail Sales (Accessories and Ancillary Products)	017	3.65
Retail Sales (Accessories/Ancillary Products)-Single Item Portion Over \$5,000	357	1.00
Use Tax Purchases	029	3.65
Use Tax Purchases-Item Over	-	
Use Tax From Inventory	030	3.65
Medical Marijuana Restaurant	221	3.65
Medical Marijuana Restaurant (Additional Tax)	-	
Adult Use Marijuana Restaurant	421	3.65
Adult Use Marijuana Restaurant (Additional Tax)		

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

#### Table 6 RETAIL TAX RATES FOR SALES IN MUNICIPALITIES **CASA GRANDE** BUSINESS TAX REGION / CITY CODE: CG CODE RATE **COUNTY CODE: PNL** All tax rates are expressed as percentage (%) unless otherwise noted. 203 2.00 Medical Marijuana Retail Sales Medical Marijuana Retail Sales-Single Item Portion Over \$5,000 1.50 656 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)

All tax rates are expressed as percentage (%) unless otherwise noted.  Medical Marijuana Retail Sales  Medical Marijuana Retail Sales-Item Over   Adult Use Marijuana Retail Sales  420
Medical Marijuana Retail Sales-Item Over
Adult Use Marijuana Retail Sales 420 3
Adult Use Marijuana Retail Sales-Item Over
Retail Sales (Accessories and Ancillary Products) 017
Retail Sales (Accessories/Ancillary Products)-Item Over
Use Tax Purchases 029 3
Use Tax Purchases-Item Over
Use Tax From Inventory 030 3
Medical Marijuana Restaurant 221 3
Medical Marijuana Restaurant (Additional Tax)
Adult Use Marijuana Restaurant 421 3
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)		-

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

	Table 6	RETAIL	TAX RATES	S FOR S	ALES	IN MUNICIPALITIES
	CLARKDALE REGION / CITY CODE: CD COUNTY CODE: YAV		BUSINESS CODE	TAX RATE		CLIFTON REGION / CITY CODE: CF COUNTY CODE: GRN
	All tax rates are expressed as percentage (%) unless other	wise noted.				All tax rates are expressed as percer
	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 Ancilla
	Retail Sales (Accessories/Ancillary Products)-Item Over			-		Retail Sales (Accessories/Ancillary F
-	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. 203 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)		

	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 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 Over \$1,000		651	2.00		Medical Marijuana Retail Sales-Item (
	Adult Use Marijuana Retail Sales		420	3.00	-	Adult Use Marijuana Retail Sales
	Adult Use Marijuana Retail Sales-Single Item Over \$1,000		667	2.00	-	Adult Use Marijuana Retail Sales-Iten
	Retail Sales (Accessories and Ancillary Products)		017	3.00	-	Retail Sales (Accessories and Ancilla
	Retail Sales (Accessories/Ancillary Products)-Single Item O	ver \$1,000	157	2.00	-	Retail Sales (Accessories/Ancillary Pr
	Use Tax Purchases		029	3.00	-	Use Tax Purchases
	Use Tax Purchases-Single Item Over \$1,000		159	2.00	-	Use Tax Purchases-Item Over
	Use Tax From Inventory		030	3.00	-	Use Tax From Inventory
	Medical Marijuana Restaurant		221	3.00	-	Medical Marijuana Restaurant
•	Medical Marijuana Restaurant (Additional Tax)				-	Medical Marijuana Restaurant (Addition
-	Adult Use Marijuana Restaurant		421	3.00	-	Adult Use Marijuana Restaurant
-	Adult Use Marijuana Restaurant (Additional Tax)				-	Adult Use Marijuana Restaurant (Add
					=	

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

ELOY REGION / CITY CODE: EL COUNTY CODE: PNL	BUSINESS	TAX RATE
All tax rates are expressed as percentage (%) unless otherwise noted.		
Medical Marijuana Retail Sales	203	3.00
Medical Marijuana Retail Sales-Single Item Portion Over \$6,000	655	1.50
Adult Use Marijuana Retail Sales	420	3.00
Adult Use Marijuana Retail Sales- Single Item Portion Over \$6,000	671	1.50
Retail Sales (Accessories and Ancillary Products)	017	3.00
Retail Sales (Accessories/Ancillary Products)-Single Item Portion Over \$6,000	337	1.50
Use Tax Purchases	029	3.00
Use Tax Purchases-Single Item Portion Over \$6,000	339	1.50
Use Tax From Inventory	030	3.00
Medical Marijuana Restaurant	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 1	TAX RATES	FOR	SALES	IN MUNICIPALITIES
٠	FLORENCE REGION / CITY CODE: FL COUNTY CODE: PNL		BUSINESS CODE	TAX RATE		FOUNTAIN HILLS REGION / CITY CODE: FH COUNTY CODE: MAR
	All tax rates are expressed as percentage (%) unless other	erwise noted.				All tax rates are expressed as percent
	Medical Marijuana Retail Sales		203	2.00	<b>-</b> .	Medical Marijuana Retail Sales
	Medical Marijuana Retail Sales-Item Over					Medical Marijuana Retail Sales-Item (
	Adult Use Marijuana Retail Sales		420	2.00		Adult Use Marijuana Retail Sales
	Adult Use Marijuana Retail Sales-Item Over			-		Adult Use Marijuana Retail Sales-Iten
	Retail Sales (Accessories and Ancillary Products)		017	2.00	-	Retail Sales (Accessories/Ancillary Pr
	Retail Sales (Accessories/Ancillary Products)-Item Over		-			Retail Sales (Accessories/Ancillary Pr
	Use Tax Purchases		029	2.00		Use Tax Purchases
	Use Tax Purchases-Item Over		-			Use Tax Purchases-Item Over
	Use Tax From Inventory		030	2.00		Use Tax From Inventory
	Medical Marijuana Restaurant		221	2.00	-	Medical Marijuana Restaurant
	Medical Marijuana Restaurant (Additional Tax)			-	-	Medical Marijuana Restaurant (Addition
	Adult Use Marijuana Restaurant		421	2.00	-	Adult Use Marijuana Restaurant
	Adult Use Marijuana Restaurant (Additional Tax)			-	-	Adult Use Marijuana Restaurant (Add

FOUNTAIN HILLS  REGION / CITY CODE: FH  COUNTY CODE: MAR	BUSINESS CODE	TAX RATE
All tax rates are expressed as percentage (%) unless otherwise noted.		
Medical Marijuana Retail Sales	203	2.90
Medical Marijuana Retail Sales-Item Over	<u></u>	
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	FOR	SALES	S IN MUNICIPALITIES
	GILBERT REGION / CITY CODE: GB COUNTY CODE: MAR		BUSINESS CODE	TAX RATE		GLENDALE REGION / CITY CODE: GE COUNTY CODE: MAR
	All tax rates are expressed as percentage (%) unless other	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-Single
_	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-Sing
	Retail Sales (Accessories and Ancillary Products)		017	2.00	-	Retail Sales (Accessories and Ancilla
_	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-Single Item Over
_	Use Tax From Inventory		030	2.00	-	Use Tax From Inventory
_	Medical Marijuana Restaurant		221	2.00	-	Medical Marijuana Restaurant
_	Medical Marijuana Restaurant (Additional Tax)			-	-	Medical Marijuana Restaurant (Addition
_	Adult Use Marijuana Restaurant		421	2.00	-	Adult Use Marijuana Restaurant
_	Adult Use Marijuana Restaurant (Additional Tax)			-	_	Adult Use Marijuana Restaurant (Add
					_	

BUSINESS CODE	TAX RATE
203	2.90
664	2.20
420	2.90
680	2.20
017	2.90
717	2.20
029	2.90
729	2.20
030	2.90
221	3.90
421	3.90
	203 664 420 680 017 717 029 729 030 221

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

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

	Table 6	RETAIL	TAX RATES	FOR	SALES	IN MUNICIPALITIES
	GUADALUPE REGION / CITY CODE: GU COUNTY CODE: MAR		BUSINESS CODE	TAX RATE		HAYDEN REGION / CITY CODE: HY COUNTY CODE: GLA
	All tax rates are expressed as percentage (%) unless other	rwise noted.				All tax rates are expressed as percent
	Medical Marijuana Retail Sales		203	4.00	_	Medical Marijuana Retail Sales
	Medical Marijuana Retail Sales-Item Over			-		Medical Marijuana Retail Sales-Item (
_	Adult Use Marijuana Retail Sales		420	4.00	-	Adult Use Marijuana Retail Sales
_	Adult Use Marijuana Retail Sales-Item Over				-	Adult Use Marijuana Retail Sales-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)		

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

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

Table 6	RETAIL <sup>-</sup>	TAX RATES	FOR	SALES	S 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-Item
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)		

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

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

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

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

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

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

Table 6	RETAIL	TAX RATES	FOR S	ALES	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 of	herwise 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	<u></u>	
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 CODE	TAX RATE
All tax rates are expressed as percentage (%) unless otherwise noted.		
Medical Marijuana Retail Sales	203	2.50
Medical Marijuana Retail Sales-Item Over		
Adult Use Marijuana Retail Sales	420	2.50
Adult Use Marijuana Retail Sales-Item Over		
Retail Sales (Accessories and Ancillary Products)	017	2.50
Retail Sales (Accessories/Ancillary Products)-Item Over		
Use Tax Purchases		
Use Tax Purchases-Item Over		
Use Tax From Inventory		
Medical Marijuana Restaurant	221	2.50
Medical Marijuana Restaurant (Additional Tax)		
Adult Use Marijuana Restaurant	421	2.50
Adult Use Marijuana Restaurant (Additional Tax)		

	Table 6 RET	AIL	TAX RATE	S FOR S	SALES	IN MUNICIPALITIES
ĺ	PAGE REGION / CITY CODE: PG COUNTY CODE: COC		BUSINESS CODE	TAX RATE		PARADISE VALLEY REGION / CITY CODE: PV COUNTY CODE: MAR
	All tax rates are expressed as percentage (%) unless otherwise no	oted.				All tax rates are expressed as perce
	Medical Marijuana Retail Sales		203	3.00	_	Medical Marijuana Retail Sales
	Medical Marijuana Retail Sales-Single Item Portion Over \$3,000		659	2.00		Medical Marijuana Retail Sales-Iten
	Adult Use Marijuana Retail Sales		420	3.00	_	Adult Use Marijuana Retail Sales
	Adult Use Marijuana Retail Sales-Single Item Portion Over \$3,000		675	2.00	_	Adult Use Marijuana Retail Sales-Ite
	Retail Sales (Accessories and Ancillary Products)		017	3.00		Retail Sales (Accessories and Ancil
	Retail Sales (Accessories/Ancillary Products)-Single Item Portion On	ver \$3,0	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 (Add
	Adult Use Marijuana Restaurant		421	4.00	_	Adult Use Marijuana Restaurant
,	Adult Use Marijuana Restaurant (Additional Tax)			-	_	Adult Use Marijuana Restaurant (Ad
					_	

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

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

	Table 6	RETAIL 1	TAX RATES	FOR	SALES	IN MUNICIPALITIES
	PAYSON REGION / CITY CODE: PS COUNTY CODE: GLA		BUSINESS	TAX RATE		PEORIA REGION / CITY CODE: PE COUNTY CODE: MAR/YAV
	All tax rates are expressed as percentage (%) unless other	rwise noted.				All tax rates are expressed as percent
	Medical Marijuana Retail Sales		203	3.88	_,	Medical Marijuana Retail Sales
_	Medical Marijuana Retail Sales-Item Over				_	Medical Marijuana Retail Sales-Item (
	Adult Use Marijuana Retail Sales		420	3.88		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	3.88	-	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	3.88	-	Medical Marijuana Restaurant
-	Medical Marijuana Restaurant (Additional Tax)			-	-	Medical Marijuana Restaurant (Addition
•	Adult Use Marijuana Restaurant		421	3.88	-	Adult Use Marijuana Restaurant
•	Adult Use Marijuana Restaurant (Additional Tax)				-	Adult Use Marijuana Restaurant (Add

BUSINESS	TAX RATE
203	1.80
420	1.80
017	1.80
029	1.80
-	
030	1.80
221	2.80
-	
421	2.80
	203 420 017 029 030 221

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 RATES	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 percentage (%) unless otherway	vise noted.				All tax rates are expressed as percent
_	Medical Marijuana Retail Sales		203	3.00	_	Medical Marijuana Retail Sales
_	Medical Marijuana Retail Sales-Single Item Portion Over \$5,0	000	656	1.50	_	Medical Marijuana Retail Sales-Item (
	Adult Use Marijuana Retail Sales		420	3.00		Adult Use Marijuana Retail Sales
_	Adult Use Marijuana Retail Sales-Single Item Portion Over \$5	5,000	672	1.50	-	Adult Use Marijuana Retail Sales-Iten
	Retail Sales (Accessories and Ancillary Products)		017	3.00	-	Retail Sales (Accessories and Ancilla
	Retail Sales (Accessories/Ancillary Products)-Single Item Por	rtion Over \$5,000	357	1.50	-	Retail Sales (Accessories/Ancillary Pr
	Use Tax Purchases			-	-	Use Tax Purchases
	Use Tax Purchases-Item Over			-	-	Use Tax Purchases-Item Over
	Use Tax From Inventory			-	-	Use Tax From Inventory
	Medical Marijuana Restaurant		221	3.00	-	Medical Marijuana Restaurant
	Medical Marijuana Restaurant (Additional Tax)		222	2.00	-	Medical Marijuana Restaurant (Addition
_	Adult Use Marijuana Restaurant		421	3.00	-	Adult Use Marijuana Restaurant
_	Adult Use Marijuana Restaurant (Additional Tax)		422	2.00	=	Adult Use Marijuana Restaurant (Add
-					=	

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

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

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

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

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	2.25
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	_	
Use Tax Purchases-Item Over	_	
Use Tax From Inventory	_	
Medical Marijuana Restaurant	221	2.25
Medical Marijuana Restaurant (Additional Tax)		
Adult Use Marijuana Restaurant	421	2.25
Adult Use Marijuana Restaurant (Additional Tax)	-	

SAFFORD REGION / CITY CODE: SF COUNTY CODE: GRA	BUSINESS	TAX RATE
All tax rates are expressed as percentage (%) unless otherwise noted.		
Medical Marijuana Retail Sales	203	2.50
Medical Marijuana Retail Sales-Single Item Over \$5,000	664	1.00
Adult Use Marijuana Retail Sales	420	2.50
Adult Use Marijuana Retail Sales-Single Item Over \$5,000	680	1.00
Retail Sales (Accessories and Ancillary Products)	017	2.50
Retail Sales (Accessories/Ancillary Products)-Single Item Over \$5,000	717	1.00
Use Tax Purchases	029	2.50
Use Tax Purchases-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	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
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 otherw	vise noted.				All tax rates are expressed as percent
	Medical Marijuana Retail Sales		203	4.00		Medical Marijuana Retail Sales
	Medical Marijuana Retail Sales-Single Item Portion Over \$2,5	00	663	1.50		Medical Marijuana Retail Sales-Item (
	Adult Use Marijuana Retail Sales		420	4.00	•	Adult Use Marijuana Retail Sales
	Adult Use Marijuana Retail Sales-Single Item Portion Over \$2	2,500	679	1.50	•	Adult Use Marijuana Retail Sales-Iten
•	Retail Sales (Accessories and Ancillary Products)		017	4.00		Retail Sales (Accessories and Ancilla
٠	Retail Sales (Accessories/Ancillary Products)-Single Item Por	tion Over \$2,50	0 467	1.50		Retail Sales (Accessories/Ancillary Pr
•	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 (Addition
	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	TA) RAT
all tax rates are expressed as percentage (%) unless otherwise noted.		
Medical Marijuana Retail Sales	203	3.50
Medical Marijuana Retail Sales-Item Over	-	
Adult Use Marijuana Retail Sales	420	3.50
Adult Use Marijuana Retail Sales-Item Over	-	
Retail Sales (Accessories and Ancillary Products)	017	3.50
Retail Sales (Accessories/Ancillary Products)-Item Over		
Use Tax Purchases	029	3.00
Use Tax Purchases-Item Over		
Use Tax From Inventory	030	3.00
Medical Marijuana Restaurant	221	3.50
Medical Marijuana Restaurant (Additional Tax)		
Adult Use Marijuana Restaurant	421	3.50
Adult Use Marijuana Restaurant (Additional Tax)	_	

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

	Table 6	RETAIL	TAX RATES	S FOR	SALES	S IN MUNICIPALITIES
	SIERRA VISTA REGION / CITY CODE: SR COUNTY CODE: COH		BUSINESS CODE	TAX RATE		SNOWFLAKE REGION / CITY CODE: SN COUNTY CODE: NAV
	All tax rates are expressed as percentage (%) unless other	wise noted.				All tax rates are expressed as percent
_	Medical Marijuana Retail Sales		203	1.95	_	Medical Marijuana Retail Sales
	Medical Marijuana Retail Sales-Item Over					Medical Marijuana Retail Sales-Single
-	Adult Use Marijuana Retail Sales		420	1.95	-	Adult Use Marijuana Retail Sales
-	Adult Use Marijuana Retail Sales-Item Over		-		-	Adult Use Marijuana Retail Sales-Sing
_	Retail Sales (Accessories and Ancillary Products)		017	1.95	-	Retail Sales (Accessories and Ancilla
-	Retail Sales (Accessories/Ancillary Products)-Item Over		_		-	Retail Sales(Accessories/Ancillary Pro
-	Use Tax Purchases		029	1.95	-	Use Tax Purchases
-	Use Tax Purchases-Item Over				-	Use Tax Purchases-Single Item Portion
-	Use Tax From Inventory		030	1.95	-	Use Tax From Inventory
-	Medical Marijuana Restaurant		221	2.60	-	Medical Marijuana Restaurant
-	Medical Marijuana Restaurant (Additional Tax)				-	Medical Marijuana Restaurant (Addition
-	Adult Use Marijuana Restaurant		421	2.60	-	Adult Use Marijuana Restaurant
-	Adult Use Marijuana Restaurant (Additional Tax)				-	Adult Use Marijuana Restaurant (Add
-					-	

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

SOMERTON REGION / CITY CODE: SO COUNTY CODE: YMA	BUSINESS	TAX 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 CODE	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 T	AX RATES	FOR S	SALES	S IN MUNICIPALITIES
	SPRINGERVILLE REGION / CITY CODE: SV COUNTY CODE: APA		BUSINESS	TAX RATE		ST JOHNS REGION / CITY CODE: SJ COUNTY CODE: APA
	All tax rates are expressed as percentage (%) unless other	wise noted.				All tax rates are expressed as percent
_	Medical Marijuana Retail Sales		203	3.00	_,	Medical Marijuana Retail Sales
_	Medical Marijuana Retail Sales-Single Item Portion Over \$1,	000	660	2.00	_	Medical Marijuana Retail Sales-Item (
	Adult Use Marijuana Retail Sales		420	3.00		Adult Use Marijuana Retail Sales
-	Adult Use Marijuana Retail Sales-Single Item Portion Over \$	1,000	676	2.00	-	Adult Use Marijuana Retail Sales-Iten
-	Retail Sales (Accessories and Ancillary Products)		017	3.00	-	Retail Sales (Accessories and Ancilla
-	Retail Sales (Accessories/Ancillary Products)-Single Item Po	ortion Over \$1,000	397	2.00	-	Retail Sales (Accessories/Ancillary Pr
-	Use Tax Purchases		_		-	Use Tax Purchases
-	Use Tax Purchases-Item Over				-	Use Tax Purchases-Item Over
-	Use Tax From Inventory				-	Use Tax From Inventory
-	Medical Marijuana Restaurant		221	3.00	-	Medical Marijuana Restaurant
-	Medical Marijuana Restaurant (Additional Tax)				-	Medical Marijuana Restaurant (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)		

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

	Table 6	RETAIL :	TAX RATES	FOR	SALES	IN MUNICIPALITIES
	SURPRISE REGION / CITY CODE: SP COUNTY CODE: MAR		BUSINESS CODE	TAX RATE		TAYLOR REGION / CITY CODE: TL COUNTY CODE: NAV
	All tax rates are expressed as percentage (%) unless other	rwise noted.				All tax rates are expressed as percent
_	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-Item
_	Retail Sales (Accessories and Ancillary Products)		017	2.80	-	Retail Sales (Accessories and Ancilla
_	Retail Sales (Accessories/Ancillary Products)-Item Over				-	Retail Sales (Accessories/Ancillary Pr
_	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	3.20	-	Medical Marijuana Restaurant
_	Medical Marijuana Restaurant (Additional Tax)				-	Medical Marijuana Restaurant (Addition
_	Adult Use Marijuana Restaurant		421	3.20	-	Adult Use Marijuana Restaurant
_	Adult Use Marijuana Restaurant (Additional Tax)				-	Adult Use Marijuana Restaurant (Add
_					_	

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

FEMPE REGION / CITY CODE: TE COUNTY CODE: MAR	BUSINESS	RAT
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 '	TAX RATES	FOR S	SALES	S 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	wise noted.				All tax rates are expressed as percent
	Medical Marijuana Retail Sales		203	2.50	<b>-</b> .	Medical Marijuana Retail Sales
	Medical Marijuana Retail Sales-Single Item Portion Over \$5,0	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-Iten
	Retail Sales (Accessories and Ancillary Products)		017	2.50	-	Retail Sales (Accessories and Ancilla
	Retail Sales (Accessories/Ancillary Products)-Single Item Po	rtion Over \$5,000	357	2.00	-	Retail Sales (Accessories/Ancillary Pr
	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 (Addition
٠	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	TAX RATE
All tax rates are expressed as percentage (%) unless otherwise noted.		
Medical Marijuana Retail Sales	203	2.60
Medical Marijuana Retail Sales-Item Over		-
Adult Use Marijuana Retail Sales	420	2.60
Adult Use Marijuana Retail Sales-Item Over		
Retail Sales (Accessories and Ancillary Products)	017	2.60
Retail Sales (Accessories/Ancillary Products)-Item Over		
Use Tax Purchases	029	2.60
Use Tax Purchases-Item Over		
Use Tax From Inventory	030	2.60
Medical Marijuana Restaurant	221	2.60
Medical Marijuana Restaurant (Additional Tax)		
Adult Use Marijuana Restaurant	421	2.60
Adult Use Marijuana Restaurant (Additional Tax)		

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

	Table 6	RETAIL	TAX RATES	FOR	SALES	S 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 othe	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-Sino
	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 CODE	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 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	4.50
Medical Marijuana Restaurant (Additional Tax)		
Adult Use Marijuana Restaurant	421	4.50
Adult Use Marijuana Restaurant (Additional Tax)		

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