2024

Transaction Privilege and Other Tax Rate Tables

ONE CHANGE EFFECTIVE APRIL 1, 2024

Williams

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

No Changes

(When applicable, changes will be highlighted in yellow)

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

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

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

Alizolia S	tate, County and City				1 17	KANSA						AX RAI	LIADL	LJ		Lilecti	ve April 1, 2024
	TABLE 1		1	I	I	ı	TAX R	ATES FO	R SALE	S IN THE	SE COU	NTIES			1		
Business Code	TAXABLE ACTIVITIES ^a	Cochise (COH)	Coconino (COC)	Gila (GLA)	Graham (GRA)	La Paz (LAP)	Maricopa (MAR)	Mohave (MOH)	Navajo (NAV)	Pima (PMA)	Pinal (PNL)	Santa Cruz (STC)	Yavapai (YAV)	Yuma (YMA)	Apache (APA) Greenlee (GRN)	Accounting Credit Rate for Paper Filers (STATE TAX ONLY)	Accounting Credit Rate for Electronic Filers (STATE TAX ONLY)
002	Mining-Nonmetal	3.75%	4.05%	3.75%	3.75%	3.75%	3.562%	3.125%	3.643%	3.437%	3.805%	3.75%	3.593%	3.812%	3.437%	.0313%	.0375%
004	Utilities	6.60%	6.90%	6.60%	6.60%	6.60%	6.30%	5.60%	6.43%	6.10%	6.70%	6.60%	6.35%	6.712%	6.10%	.056%	.0672%
005	Communications k	6.60%	6.90%	6.60%	6.60%	6.60%	6.30%	5.60%	6.43%	6.10%	6.70%	6.60%	6.35%	6.712%	6.10%	.056%	.0672%
006	Transporting	6.60%	6.90%	6.60%	6.60%	6.60%	6.30%	5.60%	6.43%	6.10%	6.70%	6.60%	6.35%	6.712%	6.10%	.056%	.0672%
007	Private (Rail) Car	6.60%	6.90%	6.60%	6.60%	6.60%	6.30%	5.60%	6.43%	6.10%	6.70%	6.60%	6.35%	6.712%	6.10%	.056%	.0672%
008	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 ^c	65¢	65¢	65¢	65¢	65¢	65¢	65¢	65¢	65¢	65¢	65¢	65¢	65¢	65¢	N/A	N/A
049	Jet Fuel Tax ^d	3.66¢	3.965¢	3.66¢	3.66¢	3.66¢	3.355¢	3.05¢	3.5563¢	3.355¢	3.66¢	3.66¢	3.507¢	3.660¢	3.355¢	N/A	N/A
051	Jet Fuel Use Tax d	3.05¢	3.05¢	3.05¢	3.05%	3.05¢	3.05¢	3.05¢	3.05¢	3.05¢	3.05¢	3.05¢	3.05¢	3.05¢	3.05¢	N/A	N/A
053/055	Rental Car Surcharge e, h	0	0	0	0	0	\$2.50	0	0	\$3.50	0	0	0	0	0	N/A	N/A
129	Use Tax Direct Payments i	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	N/A	N/A
153	Rental Car Surcharge–Stadium h	0	0	0	0	0	3.25%	0	0	0	0	0	0	0	0	N/A	N/A
911	911 Telecommunications ^g	20¢	20¢	20¢	20¢	20¢	20¢	20¢	20¢	20¢	20¢	20¢	20¢	20¢	20¢	N/A	N/A
912	E911 Prepaid Wireless	0.8%	0.8%	0.8%	0.8%	0.8%	0.8%	0.8%	0.8%	0.8%	0.8%	0.8%	0.8%	0.8%	0.8%	N/A	N/A

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

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

- a) Reduced rates may apply to preexisting contracts without pass through clauses. For information, see the Department's web site at www.azdor.gov.
- b) Unincorporated areas of Pima County add 6%. (Report using REGION CODE PH and class code 000.)
- 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 April 1, 2024

TABLE 2				MUNICIPALITIES	All tax rates are expressed as percentages (%) unless otherwise noted.							
CITY/TOWN NAME REGION / CITY CODE	BUSINESS CODE	TAX RATE	COUNTY	CITY/TOWN NAME REGION			TAX RATE	COUNTY	CITY/TOWN NAME REGION / CITY CODE	BUSINESS CODE	TAX RATE	COUNTY
APACHE JUNCTION AJ	040	0.40	MAR/PNL	AVONDALE AV	0		0.50	MAR	BENSON BS	040	0.50	СОН
Advertising	018	2.40		Advertising	018		2.50		Advertising	018	3.50	
Amusements Contracting – Prime	012	2.40 2.40		Amusements Contracting Prime	012		2.50		Amusements Contracting Prime	012 015	3.50	
Contracting – Frime Contracting – Speculative Builders	015 016	2.40		Contracting – Prime Contracting – Speculative Builders	01: 01:		2.50 2.50		Contracting – Prime Contracting – Speculative Builders	015	4.00 4.00	
Contracting – Speculative Builders Contracting – Owner Builder	037	2.40		Contracting – Speculative Builder Contracting – Owner Builder	03		2.50		Contracting – Spectiative Builder Contracting – Owner Builder	037	4.00	
Feed at Wholesale	116	2.40		Job Printing	010		2.50		Job Printing	010	3.50	
Job Printing	010	2.40		Manufactured Buildings	02		2.50		Jet Fuel Sales (cents per gallon)	049	\$.035	
Manufactured Buildings	027	2.40		Timbering and Other Extraction	020		2.50		Manufactured Buildings	027	3.50	
Timbering and Other Extraction	020	2.40		Severance – Metal Mining	019		0.10		Timbering and Other Extraction	020	3.50	
Severance – Metal Mining	019	0.10		Publication	009		2.50		Severance – Metal Mining	019	0.10	
Publication	009	2.40		Hotels	044	4	2.50		Publication	009	3.50	
Hotels	044	2.40		Hotel/Motel (Additional Tax) ^B	14	4	2.00		Hotels	044	3.50	
Hotel/Motel (Additional Tax) ^B	144	2.40		Residential Rental, Leasing and Licensing for U	se 04	5	2.50		Hotel/Motel (Additional Tax) ^B	144	2.00	
Residential Rental, Leasing and Licensing for Use	045	2.20		Commercial Rental, Leasing, & Licensing for Us			2.50		Residential Rental, Leasing, & Licensing for Use	045	2.50	
Commercial Rental, Leasing, & Licensing for Use	213	2.20		Rental, Leasing, & Licensing for Use of TPP	214		2.50		Commercial Rental, Leasing, & Licensing for Use		2.50	
Rental Occupancy	040	2.20		Restaurant and Bars	01		2.50		Rental, Leasing, & Licensing for Use of TPP	214	2.50	
Rental, Leasing, & Licensing for Use of TPP	214	2.40		Retail Sales	01		2.50		Restaurant and Bars	011	3.50	
Restaurant and Bars	011	2.40		Retail Sales (Single Item Over \$5,000)	71		1.50		Retail Sales	017	3.50	
Retail Sales	017	2.40		Retail Sales Food for Home Consumption	062		2.50		Retail Sales (Single Item Over \$5,000)	717	1.00	
Retail Sales (Single Item Portion Over \$2,000)	297	1.40		MRRA Amount D	31		2.50		Retail Sales Food for Home Consumption	062	3.50	
Retail Sales Food for Home Consumption	062	2.40		Communications	009		2.50		MRRA Amount D	315	3.50	
MRRA Amount D	315	2.40		Transporting	000		2.50		Communications	005	3.50	
Communications Transporting	005 006	3.40 2.40		Utilities Use Tax Purchases	004 029		2.50 1.50		Transporting Utilities	006 004	3.50 3.50	
Utilities				Use Tax Functionses Use Tax From Inventory			1.50		Jet Fuel Use Tax (cents per gallon)	051	\$.035	
Use Tax Purchases	004 029	3.40 2.40		Ose rax From inventory	030	J	1.50		Use Tax Purchases	029	3.50	
Use Tax (Single Item Portion Over \$2,000)	299	1.40							Use Tax Purchases (Single Item Over \$5,000)	729	1.00	
Use Tax From Inventory	030	2.40							Use Tax From Inventory	030	3.50	
,												
CITY/TOWN NAME REGION CITY COD		TAX RATE	COUNTY	CITY/TOWN NAME REG			TAX RATE	COUNTY	CITY/TOWN NAME REGION / CITY CODE	BUSINESS CODE	TAX RATE	COUNTY
BISBEE BB			СОН	BUCKEYE B				MAR	BULLHEAD CITY BH	7722		МОН
Advertising	018	3.50		Advertising	0.	18	3.00		Advertising	018	2.00	
Amusements	012	3.50		Amusements	0.	12	3.00		Amusements	012	2.00	
Contracting – Prime	015	3.50		Contracting – Prime	0.	15	3.00		Contracting – Prime	015	2.00	
Contracting – Speculative Builders	016	3.50		Contracting – Speculative Builders	0.		3.00		Contracting – Speculative Builders	016	2.00	
Contracting – Owner Builder	037	3.50		Contracting – Owner Builder	03		3.00		Contracting – Owner Builder	037	2.00	
Feed at Wholesale	116	3.50		Feed at Wholesale	11		3.00		Job Printing	010	2.00	
Job Printing	010	3.50		Job Printing	0.		3.00		Jet Fuel Sales (cents per gallon)	049	\$.03	
Manufactured Buildings	027	3.50		Manufactured Buildings	02		3.00		Manufactured Buildings	027	2.00	
Timbering and Other Extraction	020	3.50		Timbering and Other Extraction	02		3.00		Timbering and Other Extraction	020	2.00	
Severance – Metal Mining	019	0.10		Severance – Metal Mining	0.		0.10		Severance – Metal Mining	019	0.10	
Publication	009	3.50		Publication	00		3.00		Publication	009	2.00	
Hotels Hotel/Motel (Additional Tax) ^B	044 144	3.50 5.00		Hotels	04 14		3.00		Hotels	044 144	2.00 3.00	
Residential Rental, Leasing, & Licensing for Use	045	3.50		Hotel/Motel (Additional Tax) ^B Residential Rental, Leasing, & Licensing for Use			2.00		Hotel/Motel (Additional Tax) ^B Commercial Rental, Leasing, & Licensing for Use		2.00	
Commercial Rental, Leasing, & Licensing for Use	213	3.50		Commercial Rental, Leasing, & Licensing for Us	-		2.00		Rental, Leasing, & Licensing for Use of TPP	213	2.00	
Rental, Leasing, & Licensing for Use of TPP	213	3.50		Rental Occupancy	04		2.00		Restaurant and Bars	011	2.00	
Restaurant and Bars	011	3.50		Rental, Leasing, & Licensing for Use of TPP	2		3.00		Retail Sales	017	2.00	
Retail Sales	017	3.50		Restaurant and Bars	0		3.00		MRRA Amount D	315	2.00	
Retail Sales Food for Home Consumption	062	3.50		Retail Sales	0.		3.00		Communications	005	2.00	
MRRA Amount D	315	3.50		Retail Sales (Single Item Over \$5,000)	7		1.10		Transporting	006	2.00	
Communications	005	3.50		Retail Sales Food for Home Consumption	06		3.00		Utilities	004	2.00	
Transporting	006	3.50		MRRA Amount D	3		3.00		Jet Fuel Use Tax (cents per gallon)	051	\$.03	
Utilities	004	3.50		Communications	00		4.00		Use Tax Purchases	029	2.00	
				Transporting	00		3.00		Use Tax From Inventory	030	2.00	
				Utilities	00		3.00		•			
				Use Tax Purchases	02		3.00					
				Use Tax Purchases (Single Item Over \$5,000)	72	29	1.10					
				Use Tax From Inventory	03	30	3.00					
									<u> </u>			
(A) "Additional Tax" means in addition to Restaura		o on Addi	tional	(C) "Additional Tax" means in addition to Commerc		v on d	linger		Review each City/Town for tax on Food for Home Con		Duoines	
(B) If you report under Hotel (Business code 044), Hotel tax rate that must be applied and reported (B				(D) Report amount due on materials purchased exempt from tax and incorporated into a Maintenance, Repair, Replacement or Alteration (MRRA) project.					E) When reporting for Short Term Motor Vehicle you i Code 214 and 114 for this City.	nust report	Busines	s
		,	L.	Page 3				1	•			

029

030

3.65

3.65

Use Tax Purchases

Use Tax From Inventory

Use Tax Purchases

Use Tax From Inventory

TRANSACTION PRIVILEGE AND OTHER TAX RATE TABLES

029

030

3.00

3.00

Utilities

Effective April 1, 2024

004

2.00

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 YAV **CAMP VERDE** CE **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 3.65 Contracting - Owner Builder 037 4.00 Contracting - Owner Builder 037 037 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 Publication Publication 009 3.65 009 3.00 009 1.80 Hotels 044 3.65 Hotels 044 3.00 Hotels 044 1.80 Hotel/Motel (Additional Tax)B 144 3.00 Hotel/Motel (Additional Tax)^B 3.00 Hotel/Motel (Additional Tax)^B 5.00 144 144 Residential Rental, Leasing, & Licensing for Use 045 2.00 Residential Rental, Leasing, & Licensing for Use 045 3.00 Residential Rental, Leasing, & Licensing for Use 045 1.80 Commercial Rental, Leasing, & Licensing for Use Commercial Rental, Leasing, & Licensing for Use Commercial Rental, Leasing, & Licensing for Use 213 2.00 213 3.00 213 1.80 Rental, Leasing, & Licensing for Use of TPP Rental, Leasing, & Licensing for Use of TPP Rental, Leasing, & Licensing for Use of TPP 214 3.65 214 3.00 214 1.80 Restaurant and Bars Restaurant and Bars Restaurant and Bars 011 3.65 011 3.00 011 1.80 Retail Sales Retail Sales Retail Sales 017 3.65 017 3.00 017 2.00 Retail Sales (Single Item Portion Over \$5,000) Retail Sales Food for Home Consumption Retail Sales (Single Item Portion Over \$5,000) 357 1.00 062 2.00 357 1.50 Retail Sales Food for Home Consumption MRRA Amount 3.65 MRRA Amount 315 3.00 062 2.00 315 Communications 005 3.65 Communications 005 3.00 MRRA Amount ^C 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

CITY/TOWN NAME	REGION / CITY CODE	BUSINESS CODE	TAX RATE	COUNTY	CITY/TOWN NAME	REGION / CITY CODE	BUSINESS CODE	TAX RATE	COUNTY		REGION / ITY CODE	BUSINESS CODE	TAX RATE	COUNTY
CAVE CREEK	CK			MAR	CHANDLER	CH			MAR	CHINO VALLEY	CV			YAV
Advertising		018	3.00		Advertising		018	1.50		Advertising		018	4.00	
Amusements		012	3.00		Amusements		012	1.50		Amusements		012	4.00	
Contracting – Prime		015	5.00		Contracting – Prime		015	1.50		Contracting – Prime		015	4.00	
Contracting – Speculative Builders		016	5.00		Contracting – Speculative Builders		016	1.50		Contracting – Speculative Builders		016	4.00	
Contracting – Owner Builder		037	5.00		Contracting – Owner Builder		037	1.50		Contracting – Owner Builder		037	4.00	
Feed at Wholesale		116	3.00		Job Printing		010	1.50		Job Printing		010	4.00	
Job Printing		010	3.00		Jet Fuel Sales (cents per gallon)		049	\$.023		Jet Fuel Sales (cents per gallon)		049	\$.015	
Manufactured Buildings		027	3.00		Manufactured Buildings		027	1.50		Manufactured Buildings		027	2.00	
Timbering and Other Extraction		020	3.00		Timbering and Other Extraction		020	1.50		Timbering and Other Extraction		020	4.00	
Severance – Metal Mining		019	0.10		Severance – Metal Mining		019	0.10		Severance – Metal Mining		019	0.10	
Publication		009	3.00		Publication		009	1.50		Publication		009	4.00	
Hotels		044	3.00		Hotels		044	1.50		Hotels		044	4.00	
Hotel/Motel (Additional Tax) ^B		144	4.00		Hotel/Motel (Additional Tax) ^B		144	2.90		Hotel/Motel (Additional Tax) ^B		144	4.00	
Residential Rental, Leasing, & Licensing for	or Use	045	3.00		Residential Rental, Leasing, & Licensing for I		045	1.50		Residential Rental, Leasing, & Licensing for		045	3.00	
Commercial Rental, Leasing, & Licensing f	for Use	213	3.00		Commercial Rental, Leasing, & Licensing for	Use	213	1.50		Commercial Rental, Leasing, & Licensing for	Use	213	3.00	
Rental Occupancy		040	3.00		Rental, Leasing, & Licensing for Use of TPP		214	1.50		Rental Occupancy		040	3.00	
Rental, Leasing, & Licensing for Use of TP	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 April 1, 2024

3.00

030

TABLE 2	2 MUNICIPALITIES All tax rates are expressed as percentages (%) unless otherwise noted.													
	GION / Y CODE	BUSINESS	TAX RATE	COUNTY	CITY/TOWN NAME	REGION / CITY CODE	BUSINESS	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) ^B		144	2.00		Residential Rental, Leasing, & Licensing f	or Use	045	3.00		Hotel/Motel (Additional Tax) ^B		144	7.00	
Residential Rental, Leasing, & Licensing for	Use	045	3.00		Commercial Rental, Leasing, & Licensing	for Use	213	3.00		Residential Rental, Leasing, & Licensing for	Use	045	2.00	
Commercial Rental, Leasing, & Licensing fo	r Use	213	3.00		Rental, Leasing, & Licensing for Use of TF	PP	214	3.00		Commercial Rental, Leasing, & Licensing for	r Use	213	2.00	
Rental, Leasing, & Licensing for Use of TPP	•	214	3.50		Restaurant and Bars		011	3.00		Rental Occupancy		040	2.00	
Restaurant and Bars		011	3.50		Retail Sales		017	3.00		Rental, Leasing, & Licensing for Use of TPP		214	2.00	
Retail Sales		017	3.50		Retail Sales (Single Item Portion Over \$9,	999)	377	2.00		Restaurant and Bars		011	3.50	
Retail Sales Food for Home Consumption		062	3.00		Retail Sales Food for Home Consumption		062	3.00		Retail Sales		017	3.00	
MRRA Amount D		315	3.50		MRRA Amount D		315	3.00		Retail Sales Food for Home Consumption		062	3.00	
Communications		005	3.50		Communications		005	3.00		MRRA Amount D		315	3.00	
Transporting		006	3.50		Transporting		006	3.00		Communications		005	7.00	
Utilities		004	3.50		Utilities		004	3.00		Transporting		006	2.00	
										Utilities		004	2.00	
										Use Tax Purchases		029	3.00	

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

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

Use Tax From Inventory

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

TRANSACTION PRIVILEGE AND OTHER TAX RATE TABLES

Effective April 1, 2024

TABLE 2					MUNICIPALITIES				All tax ra	ntes are expressed as percentages (%) unle	ess other	wise n	oted.	
CITY/TOWN NAME	REGION / CITY CODE	BUSINESS	TAX RATE	COUNTY		GION / I	BUSINESS CODE	TAX RATE	COUNTY			INESS ODE	TAX RATE	COUNTY
DOUGLAS	DL			СОН		C			GRN		G			APA
Advertising		018	3.80		Advertising		018	2.00		Amusements			3.00	
Amusements		012	3.80		Amusements		012	2.00		Contracting – Prime			3.00	
Contracting – Prime		015	3.80		Contracting – Prime		015	2.00		Contracting – Speculative Builders			3.00	
Contracting – Speculative Builders		016	3.80		Contracting – Speculative Builders		016	2.00		Contracting – Owner Builder			3.00	
Contracting – Owner Builder		037	3.80		Contracting – Owner Builder		037	2.00		Job Printing			3.00	
Feed at Wholesale		116	3.80		Job Printing		010	2.00		Manufactured Buildings			3.00	
Job Printing		010	3.80		Manufactured Buildings		027	2.00		Timbering and Other Extraction			3.00	
Manufactured Buildings		027	3.80		Timbering and Other Extraction		020	2.00		Severance – Metal Mining			0.10	
Timbering and Other Extraction Severance – Metal Mining		020 019	3.80 0.10		Severance – Metal Mining Publication		019 009	0.10 2.00		Publication Hotels			3.00	
Publication		009	3.80		Hotels		009	2.00		Hotel/Motel (Additional Tax) ^B			3.00	
Hotels		044	3.80		Hotel/Motel (Additional Tax) ^B		144	3.00		Residential Rental, Leasing, & Licensing for Us			3.00	
Hotel/Motel (Additional Tax) ^B		144	4.00		Residential Rental, Leasing, & Licensing for I	Lleo	045	2.00		Commercial Rental, Leasing, & Licensing for Us			3.00	
Residential Rental, Leasing and Licensing	for Use	045	2.80		Commercial Rental, Leasing, & Licensing for		213	2.00		Rental Occupancy			3.00	
Commercial Rental, Leasing, & Licensing f		213	2.80		Rental, Leasing, & Licensing for Use of TPP	030	214	2.00		Rental, Leasing, & Licensing for Use of TPP			3.00	
Rental Occupancy	01 030	040	2.80		Restaurant and Bars		011	2.00		Restaurant and Bars			3.00	
Rental, Leasing, & Licensing for Use of TP	Р	214	3.80		Retail Sales		017	2.00		Retail Sales			3.00	
Restaurant and Bars	•	011	3.80		Retail Sales Food for Home Consumption		062	2.00		Retail Sales (Single Item Over \$1,000)			2.00	
Retail Sales		017	3.80		MRRA Amount D		315	2.00		Retail Sales Food for Home Consumption			3.00	
Retail Sales (Single Item Portion Over \$10.	.000)	367	2.80		Communications		005	2.00		MRRA Amount D			3.00	
Retail Sales Food for Home Consumption	,,	062	3.80		Transporting		006	2.00		Communications			3.00	
MRRA Amount D		315	3.80		Utilities		004	2.00		Transporting			3.00	
Communications		005	3.80							Utilities	O	04	3.00	
Transporting		006	3.80							Use Tax Purchases	0	29	3.00	
Utilities		004	3.80							Use Tax Purchases (Single Item Over \$1,000)	1	59	2.00	
Use Tax Purchases		029	3.80							Use Tax From Inventory	0	30	3.00	
Use Tax Purchases (Single Item Portion O	ver \$10,000	369	2.80											
Use Tax From Inventory		030	3.80											
CITY/TOWN NAME	REGION / I	BUSINESS	TAX RATE	COUNTY		GION / I	BUSINESS	TAX RATE	COUNTY	CITY/TOWN NAME REGION / CITY CODI				OUNTY
EL MIRAGE	EM			MAR		EL			PNL	FLAGSTAFF FS			C	OC
Advertising		018	3.00		Advertising		018	3.00		Advertising	018			
Amusements		012	3.00		Amusements		012	3.00		Amusements	012			
Contracting – Prime		015	3.00		Contracting – Prime		015	4.50		Contracting – Prime	015			
Contracting – Speculative Builders		016	3.00		Contracting – Speculative Builders		016	4.50		Contracting – Speculative Builders	016			
Contracting – Owner Builder		037	3.00		Contracting – Owner Builder		037	4.50		Contracting – Owner Builder	037	2.2		
Job Printing		010	3.00		Job Printing		010	3.00		Feed at Wholesale	116			
Manufactured Buildings		027	3.00		Manufactured Buildings		027	3.00		Job Printing	010			
Timbering and Other Extraction		020	3.00		Timbering and Other Extraction		020	3.00		Manufactured Buildings		2.2	81	
Severance – Metal Mining											027			
		019	0.10		Severance – Metal Mining		019	0.10		Timbering and Other Extraction	020	2.2		
Publication		009	3.00		Publication		019 009	0.10 3.00		Timbering and Other Extraction Severance – Metal Mining	020 019	2.2 0.1	00	
Hotels		009 044	3.00 3.00		Publication Hotels		019 009 044	0.10 3.00 4.00		Timbering and Other Extraction Severance – Metal Mining Publication	020 019 009	2.2 0.1 2.2	00 81	
Hotels Hotel/Motel (Additional Tax) ^B		009 044 144	3.00 3.00 2.00		Publication Hotels Hotel/Motel (Additional Tax) ^B	llee.	019 009 044 144	0.10 3.00 4.00 3.00		Timbering and Other Extraction Severance – Metal Mining Publication Hotels	020 019 009 044	2.2 0.1 2.2 4.2	00 81 81	
Hotels Hotel/Motel (Additional Tax) ^B Residential Rental, Leasing, & Licensing for		009 044 144 045	3.00 3.00 2.00 3.00		Publication Hotels Hotel/Motel (Additional Tax) ^B Residential Rental, Leasing, & Licensing for U		019 009 044 144 045	0.10 3.00 4.00 3.00 3.00		Timbering and Other Extraction Severance – Metal Mining Publication Hotels Commercial Rental, Leasing, & Licensing for Use	020 019 009 044 213	2.2 0.1 2.2 4.2 2.2	00 81 81 81	
Hotels Hotel/Motel (Additional Tax) ^B Residential Rental, Leasing, & Licensing for Commercial Rental, Leasing for Commercial Rental Renta	or Use	009 044 144 045 213	3.00 3.00 2.00 3.00 3.00		Publication Hotels Hotel/Motel (Additional Tax) ^B Residential Rental, Leasing, & Licensing for I Commercial Rental, Leasing, & Licensing for		019 009 044 144 045 213	0.10 3.00 4.00 3.00 3.00 3.00		Timbering and Other Extraction Severance – Metal Mining Publication Hotels Commercial Rental, Leasing, & Licensing for Use Rental, Leasing, & Licensing for Use of TPP	020 019 009 044 213 214	2.2 0.1 2.2 4.2 2.2 2.2	00 81 81 81 81	
Hotels Hotel/Motel (Additional Tax) ^B Residential Rental, Leasing, & Licensing fo Commercial Rental, Leasing, & Licensing fr Rental, Leasing, & Licensing for Use of TP	or Use	009 044 144 045 213 214	3.00 3.00 2.00 3.00 3.00 3.00		Publication Hotels Hotel/Motel (Additional Tax) ^B Residential Rental, Leasing, & Licensing for Commercial Rental, Leasing, & Licensing for Rental Occupancy		019 009 044 144 045 213 040	0.10 3.00 4.00 3.00 3.00 3.00 3.00		Timbering and Other Extraction Severance – Metal Mining Publication Hotels Commercial Rental, Leasing, & Licensing for Use Rental, Leasing, & Licensing for Use of TPP Restaurant and Bars	020 019 009 044 213 214 011	2.2 0.1 2.2 4.2 2.2 2.2 4.2	00 81 81 81 81 81	
Hotels Hotel/Motel (Additional Tax) ^B Residential Rental, Leasing, & Licensing for Commercial Rental, Leasing, & Licensing for Rental, Leasing, & Licensing for Use of TP Restaurant and Bars	or Use	009 044 144 045 213 214 011	3.00 3.00 2.00 3.00 3.00 3.00 3.00		Publication Hotels Hotel/Motel (Additional Tax) ⁸ Residential Rental, Leasing, & Licensing for to Commercial Rental, Leasing, & Licensing for Rental Occupancy Rental, Leasing, & Licensing for Use of TPP		019 009 044 144 045 213 040 214	0.10 3.00 4.00 3.00 3.00 3.00 3.00 3.00		Timbering and Other Extraction Severance – Metal Mining Publication Hotels Commercial Rental, Leasing, & Licensing for Use Rental, Leasing, & Licensing for Use of TPP Restaurant and Bars Retail Sales	020 019 009 044 213 214 011	2.2 0.1 2.2 4.2 2.2 2.2 4.2 2.2	00 81 81 81 81 81	
Hotels Hotel/Motel (Additional Tax) ^B Residential Rental, Leasing, & Licensing for Commercial Rental, Leasing, & Licensing for Rental, Leasing, & Licensing for Use of TP Restaurant and Bars Retail Sales	or Use	009 044 144 045 213 214 011	3.00 3.00 2.00 3.00 3.00 3.00 3.00		Publication Hotels Hotel/Motel (Additional Tax) ^S Residential Rental, Leasing, & Licensing for Icommercial Rental, Leasing, & Licensing for Rental Occupancy Rental, Leasing, & Licensing for Use of TPP Restaurant and Bars		019 009 044 144 045 213 040 214	0.10 3.00 4.00 3.00 3.00 3.00 3.00 3.00 5.00		Timbering and Other Extraction Severance – Metal Mining Publication Hotels Commercial Rental, Leasing, & Licensing for Use Rental, Leasing, & Licensing for Use of TPP Restaurant and Bars Retail Sales MRRA Amount	020 019 009 044 213 214 011 017 315	2.2 0.1 2.2 4.2 2.2 2.2 4.2 2.2 2.2	00 81 81 81 81 81 81 81	
Hotels Hotel/Motel (Additional Tax) ^B Residential Rental, Leasing, & Licensing fo Commercial Rental, Leasing, & Licensing fr Rental, Leasing, & Licensing for Use of TP Restaurant and Bars Retail Sales Retail Sales Food for Home Consumption	or Use	009 044 144 045 213 214 011 017	3.00 3.00 2.00 3.00 3.00 3.00 3.00 3.00		Publication Hotels Hotel/Motel (Additional Tax) ^B Residential Rental, Leasing, & Licensing for I Commercial Rental, Leasing, & Licensing for Rental Occupancy Rental, Leasing, & Licensing for Use of TPP Restaurant and Bars Retail Sales	Use	019 009 044 144 045 213 040 214 011	0.10 3.00 4.00 3.00 3.00 3.00 3.00 5.00 3.00		Timbering and Other Extraction Severance – Metal Mining Publication Hotels Commercial Rental, Leasing, & Licensing for Use Rental, Leasing, & Licensing for Use of TPP Restaurant and Bars Retail Sales MRRA Amount D Communications	020 019 009 044 213 214 011 017 315	2.2 0.1 2.2 4.2 2.2 4.2 2.2 2.2 2.2	00 81 81 81 81 81 81 81	
Hotels Hotel/Motel (Additional Tax) ^B Residential Rental, Leasing, & Licensing fo Commercial Rental, Leasing, & Licensing fr Rental, Leasing, & Licensing for Use of TP Restaurant and Bars Retail Sales Retail Sales Food for Home Consumption MRRA Amount D	or Use	009 044 144 045 213 214 011 017 062 315	3.00 3.00 2.00 3.00 3.00 3.00 3.00 3.00		Publication Hotels Hotel/Motel (Additional Tax) ^B Residential Rental, Leasing, & Licensing for I Commercial Rental, Leasing, & Licensing for Rental Occupancy Rental, Leasing, & Licensing for Use of TPP Restaurant and Bars Retail Sales Retail Sales (Single Item Portion Over \$6,000	Use	019 009 044 144 045 213 040 214 011 017 337	0.10 3.00 4.00 3.00 3.00 3.00 3.00 5.00 3.00 1.50		Timbering and Other Extraction Severance – Metal Mining Publication Hotels Commercial Rental, Leasing, & Licensing for Use Rental, Leasing, & Licensing for Use of TPP Restaurant and Bars Retail Sales MRRA Amount D Communications Transporting	020 019 009 044 213 214 011 017 315 005	2.2 0.1 2.2 4.2 2.2 2.2 2.2 2.2 2.2 2.2	000 81 81 81 81 81 81 81 81 81	
Hotels Hotel/Motel (Additional Tax) ^B Residential Rental, Leasing, & Licensing for Commercial Rental, Leasing, & Licensing fr Rental, Leasing, & Licensing for Use of TP Restaurant and Bars Retail Sales Retail Sales Food for Home Consumption MRRA Amount D Communications	or Use	009 044 144 045 213 214 011 017 062 315 005	3.00 3.00 2.00 3.00 3.00 3.00 3.00 3.00		Publication Hotels Hotel/Motel (Additional Tax) ⁸ Residential Rental, Leasing, & Licensing for Commercial Rental, Leasing, & Licensing for Rental Occupancy Rental, Leasing, & Licensing for Use of TPP Restaurant and Bars Retail Sales Retail Sales (Single Item Portion Over \$6,000 Retail Sales Food for Home Consumption	Use	019 009 044 144 045 213 040 214 011 017 337 062	0.10 3.00 4.00 3.00 3.00 3.00 3.00 5.00 3.00 1.50 2.00		Timbering and Other Extraction Severance – Metal Mining Publication Hotels Commercial Rental, Leasing, & Licensing for Use Rental, Leasing, & Licensing for Use of TPP Restaurant and Bars Retail Sales MRRA Amount D Communications Transporting Utilities	020 019 009 044 213 214 011 017 315 005 006	2.2 0.1 2.2 4.2 2.2 2.2 4.2 2.2 2.2 2.2 2.2 2.2	00 81 81 81 81 81 81 81 81 81	
Hotels Hotel/Motel (Additional Tax) ^B Residential Rental, Leasing, & Licensing for Commercial Rental, Leasing, & Licensing for Rental, Leasing, & Licensing for Use of TP Restaurant and Bars Retail Sales Retail Sales Food for Home Consumption MRRA Amount DCommunications Transporting	or Use	009 044 144 045 213 214 011 017 062 315 005	3.00 3.00 2.00 3.00 3.00 3.00 3.00 3.00		Publication Hotels Hotel/Motel (Additional Tax) ^B Residential Rental, Leasing, & Licensing for IC Commercial Rental, Leasing, & Licensing for Rental Occupancy Rental, Leasing, & Licensing for Use of TPP Restaurant and Bars Retail Sales Retail Sales (Single Item Portion Over \$6,000 Retail Sales Food for Home Consumption MRRA Amount D	Use	019 009 044 144 045 213 040 214 011 017 337 062 315	0.10 3.00 4.00 3.00 3.00 3.00 3.00 5.00 3.00 1.50 2.00 3.00		Timbering and Other Extraction Severance – Metal Mining Publication Hotels Commercial Rental, Leasing, & Licensing for Use Rental, Leasing, & Licensing for Use of TPP Restaurant and Bars Retail Sales MRRA Amount D Communications Transporting Utilities Public Utility Right of Way	020 019 009 044 213 214 011 017 315 005 006 004	2.2 0.1 2.2 4.2 2.2 2.2 4.2 2.2 2.2 2.2 2.2 2.2	00 81 81 81 81 81 81 81 81 81 81	
Hotels Hotel/Motel (Additional Tax) ^B Residential Rental, Leasing, & Licensing for Commercial Rental, Leasing, & Licensing for Rental, Leasing, & Licensing for Use of TP Restaurant and Bars Retail Sales Retail Sales Food for Home Consumption MRRA Amount D Communications Transporting Utilities	or Use	009 044 144 045 213 214 011 017 062 315 005 006 004	3.00 3.00 2.00 3.00 3.00 3.00 3.00 3.00		Publication Hotels Hotel/Motel (Additional Tax) ^S Residential Rental, Leasing, & Licensing for IC Commercial Rental, Leasing, & Licensing for Rental Occupancy Rental, Leasing, & Licensing for Use of TPP Restaurant and Bars Retail Sales Retail Sales (Single Item Portion Over \$6,000 Retail Sales Food for Home Consumption MRRA Amount D Communications	Use	019 009 044 144 045 213 040 214 011 017 337 062 315 005	0.10 3.00 4.00 3.00 3.00 3.00 3.00 5.00 3.00 1.50 2.00 3.00 3.00		Timbering and Other Extraction Severance – Metal Mining Publication Hotels Commercial Rental, Leasing, & Licensing for Use Rental, Leasing, & Licensing for Use of TPP Restaurant and Bars Retail Sales MRRA Amount D Communications Transporting Utilities Public Utility Right of Way Use Tax Purchases	020 019 009 044 213 214 011 017 315 005 006 004 133	2.2 0.1 2.2 4.2 2.2 2.2 2.2 2.2 2.2 2.2 2.2 2.2	00 81 81 81 81 81 81 81 81 81 81 81 81	
Hotels Hotel/Motel (Additional Tax) ^B Residential Rental, Leasing, & Licensing for Commercial Rental, Leasing, & Licensing for Rental, Leasing, & Licensing for Use of TP Restaurant and Bars Retail Sales Retail Sales Food for Home Consumption MRRA Amount D Communications Transporting Utilities Use Tax Purchases	or Use	009 044 144 045 213 214 011 017 062 315 005 006 004 029	3.00 3.00 2.00 3.00 3.00 3.00 3.00 3.00		Publication Hotels Hotel/Motel (Additional Tax) ^B Residential Rental, Leasing, & Licensing for I Commercial Rental, Leasing, & Licensing for Rental Occupancy Rental, Leasing, & Licensing for Use of TPP Restaurant and Bars Retail Sales Retail Sales (Single Item Portion Over \$6,000 Retail Sales Food for Home Consumption MRRA Amount D Communications Transporting	Use	019 009 044 144 045 213 040 214 011 017 337 062 315 005 006	0.10 3.00 4.00 3.00 3.00 3.00 3.00 5.00 3.00 1.50 2.00 3.00 3.00 3.00		Timbering and Other Extraction Severance – Metal Mining Publication Hotels Commercial Rental, Leasing, & Licensing for Use Rental, Leasing, & Licensing for Use of TPP Restaurant and Bars Retail Sales MRRA Amount D Communications Transporting Utilities Public Utility Right of Way	020 019 009 044 213 214 011 017 315 005 006 004	2.2 0.1 2.2 4.2 2.2 2.2 4.2 2.2 2.2 2.2 2.2 2.2	00 81 81 81 81 81 81 81 81 81 81 81 81	
Hotels Hotel/Motel (Additional Tax) ^B Residential Rental, Leasing, & Licensing for Commercial Rental, Leasing, & Licensing for Rental, Leasing, & Licensing for Use of TP Restaurant and Bars Retail Sales Retail Sales Food for Home Consumption MRRA Amount D Communications Transporting Utilities	or Use	009 044 144 045 213 214 011 017 062 315 005 006 004	3.00 3.00 2.00 3.00 3.00 3.00 3.00 3.00		Publication Hotels Hotel/Motel (Additional Tax) ^B Residential Rental, Leasing, & Licensing for L Commercial Rental, Leasing, & Licensing for Rental Occupancy Rental, Leasing, & Licensing for Use of TPP Restaurant and Bars Retail Sales Retail Sales (Single Item Portion Over \$6,000 Retail Sales Food for Home Consumption MRRA Amount D Communications Transporting Utilities	Use	019 009 044 144 045 213 040 214 011 017 337 062 315 005 006 004	0.10 3.00 4.00 3.00 3.00 3.00 3.00 5.00 3.00 1.50 2.00 3.00 3.00 3.00		Timbering and Other Extraction Severance – Metal Mining Publication Hotels Commercial Rental, Leasing, & Licensing for Use Rental, Leasing, & Licensing for Use of TPP Restaurant and Bars Retail Sales MRRA Amount D Communications Transporting Utilities Public Utility Right of Way Use Tax Purchases	020 019 009 044 213 214 011 017 315 005 006 004 133	2.2 0.1 2.2 4.2 2.2 2.2 2.2 2.2 2.2 2.2 2.2 2.2	00 81 81 81 81 81 81 81 81 81 81 81 81	
Hotels Hotel/Motel (Additional Tax) ^B Residential Rental, Leasing, & Licensing for Commercial Rental, Leasing, & Licensing for Rental, Leasing, & Licensing for Use of TP Restaurant and Bars Retail Sales Retail Sales Food for Home Consumption MRRA Amount D Communications Transporting Utilities Use Tax Purchases	or Use	009 044 144 045 213 214 011 017 062 315 005 006 004 029	3.00 3.00 2.00 3.00 3.00 3.00 3.00 3.00		Publication Hotels Hotel/Motel (Additional Tax) ^B Residential Rental, Leasing, & Licensing for I Commercial Rental, Leasing, & Licensing for Rental Occupancy Rental, Leasing, & Licensing for Use of TPP Restaurant and Bars Retail Sales Retail Sales (Single Item Portion Over \$6,000 Retail Sales Food for Home Consumption MRRA Amount D Communications Transporting	Use 0)	019 009 044 144 045 213 040 214 011 017 337 062 315 005 006	0.10 3.00 4.00 3.00 3.00 3.00 3.00 5.00 3.00 1.50 2.00 3.00 3.00 3.00		Timbering and Other Extraction Severance – Metal Mining Publication Hotels Commercial Rental, Leasing, & Licensing for Use Rental, Leasing, & Licensing for Use of TPP Restaurant and Bars Retail Sales MRRA Amount D Communications Transporting Utilities Public Utility Right of Way Use Tax Purchases	020 019 009 044 213 214 011 017 315 005 006 004 133	2.2 0.1 2.2 4.2 2.2 2.2 2.2 2.2 2.2 2.2 2.2 2.2	00 81 81 81 81 81 81 81 81 81 81 81 81	
Hotels Hotel/Motel (Additional Tax) ^B Residential Rental, Leasing, & Licensing for Commercial Rental, Leasing, & Licensing fr Rental, Leasing, & Licensing for Use of TP Restaurant and Bars Retail Sales Retail Sales Food for Home Consumption MRRA Amount D Communications Transporting Utilities Use Tax Purchases	or Use	009 044 144 045 213 214 011 017 062 315 005 006 004 029	3.00 3.00 2.00 3.00 3.00 3.00 3.00 3.00		Publication Hotels Hotel/Motel (Additional Tax) ⁸ Residential Rental, Leasing, & Licensing for Commercial Rental, Leasing, & Licensing for Rental Occupancy Rental, Leasing, & Licensing for Use of TPP Restaurant and Bars Retail Sales Retail Sales (Single Item Portion Over \$6,000 Retail Sales Food for Home Consumption MRRA Amount D Communications Transporting Utilities Use Tax Purchases	Use 0)	019 009 044 144 045 213 040 214 011 017 337 062 315 005 006 004 029	0.10 3.00 4.00 3.00 3.00 3.00 3.00 5.00 3.00 1.50 2.00 3.00 3.00 3.00 3.00 3.00		Timbering and Other Extraction Severance – Metal Mining Publication Hotels Commercial Rental, Leasing, & Licensing for Use Rental, Leasing, & Licensing for Use of TPP Restaurant and Bars Retail Sales MRRA Amount D Communications Transporting Utilities Public Utility Right of Way Use Tax Purchases	020 019 009 044 213 214 011 017 315 005 006 004 133	2.2 0.1 2.2 4.2 2.2 2.2 2.2 2.2 2.2 2.2 2.2 2.2	00 81 81 81 81 81 81 81 81 81 81 81 81	

(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 April 1, 2024

Arizona State, County and City	lax Ra	<u>te Look-U</u>	<u>p 100</u>		TRANSACTION PRIVILEGE	<u>: AN</u>	<u>וט ט</u>	<u>EK I</u>	<u>AX RAI</u>	E TABLES Effe	ective Apri	I 1, 202	24
TABLE 2			_	•	MUNICIPALITIES		•		All tax ra	ntes are expressed as percentages (%) unle	ess otherv	vise nc	oted.
CITY/TOWN NAME	REGION / CITY CODE	BUSINESS	TAX RATE	COUNTY		GION / / CODE	BUSINESS CODE	TAX RATE	COUNTY	CITY/TOWN NAME REGION / CITY CODE		TAX RATE	COUNT
FLORENCE	FL			PNL		FH			MAR	FREDONIA FD			COC
Advertising		018	2.00		Advertising		018	2.90		Advertising	018	4.00	
Amusements		012	2.00		Amusements		012	2.90		Amusements	012	4.00	
Contracting – Prime		015	4.00		Contracting – Prime		015	2.90		Contracting – Prime	015	4.00	
Contracting – Speculative Builders		016	4.00		Contracting – Speculative Builders		016	2.90		Contracting – Speculative Builders	016	4.00	
Contracting – Owner Builder		037	4.00		Contracting – Owner Builder		037	2.90		Contracting – Owner Builder	037	4.00	
Job Printing		010	2.00		Job Printing		010	2.90		Job Printing	010	4.00	
Manufactured Buildings		027	2.00		Manufactured Buildings		027	2.90		Manufactured Buildings	027	4.00	
Timbering and Other Extraction		020	2.00		Timbering and Other Extraction		020	2.90		Timbering and Other Extraction	020	4.00	
Severance - Metal Mining		019	0.10		Severance – Metal Mining		019	0.10		Severance – Metal Mining	019	0.10	
Publication		009	2.00		Publication		009	2.90		Publication	009	4.00	
Hotels		044	2.00		Hotels		044	2.90		Hotels	044	4.00	
Hotel/Motel (Additional Tax) ^B		144	2.00		Hotel/Motel (Additional Tax) ^B		144	4.00		Residential Rental, Leasing, & Licensing for Use	045	4.00	
Residential Rental, Leasing, & Licensing for	or Use	045	2.00		Residential Rental, Leasing, & Licensing for U	Jse	045	1.60		Commercial Rental, Leasing, & Licensing for Use	213	4.00	
Commercial Rental, Leasing, & Licensing		213	2.00		Commercial Rental, Leasing, & Licensing for I		213	1.60		Rental, Leasing, & Licensing for Use of TPP	214	4.00	
Rental, Leasing, & Licensing for Use of TF	P	214	2.00		Commercial Lease (Additional Tax) C		313	1.30		Restaurant and Bars	011	4.00	
Restaurant and Bars		011	2.00		Rental, Leasing, & Licensing for Use of TPP		214	2.90		Retail Sales	017	4.00	
Retail Sales		017	2.00		Restaurant and Bars		011	2.90		Retail Sales Food for Home Consumption	062	4.00	
Retail Sales Food for Home Consumption		062	2.00		Retail Sales		017	2.90		MRRA Amount D	315	4.00	
MRRA Amount D		315	2.00		Retail Sales Food for Home Consumption		062	2.90		Communications	005	4.00	
Communications		005	2.00		MRRA Amount D		315	2.90		Transporting	006	4.00	
Transporting		006	2.00		Communications		005	2.90		Utilities	004	4.00	
Utilities		004	2.00		Transporting		006	2.90		Use Tax Purchases	029	4.00	
Use Tax Purchases		029	2.00		Utilities		004	2.90		Use Tax From Inventory	030	4.00	
Use Tax From Inventory		030	2.00		Use Tax Purchases		029	2.90		,			
,					Use Tax From Inventory		030	2.90					
CITY/TOWN NAME	REGION / CITY CODE	BUSINESS	TAX RATE	COUNTY	CITY/TOWN NAME REGIC		BUSINESS	TAX RATE	COUNTY	CITY/TOWN NAME REGION/	BUSINESS	TAX RATE	COUN
GILA BEND	GI			MAR	<u>GILBERT</u> GE				MAR	GLENDALE GE			MAR
Amusements		012	3.50		Advertising		018	1.50		Advertising	018	2.90	
Contracting – Prime		015	3.50		Amusements		012	1.50		Amusements	012	2.90	
Contracting – Speculative Builders		016	3.50		Contracting – Prime		015	1.50		Contracting – Prime	015	2.90	
Contracting – Owner Builder		037	3.50		Contracting – Speculative Builders		016	1.50		Contracting – Speculative Builders	016	2.90	
- 1 1140 1					0 0 0 0					Oomaamig Openative Dullante	010	2.50	

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

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

CITY/TOWN NAME	REGION / CITY CODE	BUSINESS	TAX RATE	CC
GLENDALE	GE	OODL	IVAIL	M
Advertising		018	2.90	
Amusements		012	2.90	
Contracting – Prime		015	2.90	
Contracting – Speculative Builders		016	2.90	
Contracting – Owner Builder		037	2.90	
Job Printing		010	2.90	
Jet Fuel Sales (cents per gallon)		049	\$.028	
Manufactured Buildings		027	2.90	
Timbering and Other Extraction		020	2.90	
Severance – Metal Mining		019	0.10	
Publication		009	2.90	
Hotels		044	2.90	
Hotel/Motel (Additional Tax) ^B		144	5.00	
Residential Rental, Leasing, & Licer	nsing for Use	045	2.20	
Commercial Rental, Leasing, & Lice	nsing for Use	213	2.90	
Rental, Leasing, & Licensing for Use	e of TPP	214	2.90	
Restaurant and Bars		011	3.90	
Retail Sales		017	2.90	
Retail Sales (Single Item Over \$5,00	00)	717	2.20	
Retail Sales Food for Home Consun	nption	062	2.50	
MRRA Amount D		315	2.90	
Communications		005	6.10	
Transporting		006	2.90	
Utilities		004	2.90	
Jet Fuel Use Tax (cents per gallon)		051	\$.028	
Use Tax Purchases		029	2.90	
Use Tax (Single Item Over \$5,000)		729	2.20	
Use Tax From Inventory		030	2.90	

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

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

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.

TRANSACTION PRIVILEGE AND OTHER TAX RATE TABLES

030

2.50

Effective April 1, 2024

TABLE 2					MUNICIPALITIES				All tax ra	tes are expressed as percentages (%) u	nless o	otherwis	e note	d.
CITY/TOWN NAME	REGION / CITY CODE	BUSINESS CODE	TAX RATE	COUNTY		REGION / CITY CODE	BUSINESS CODE	TAX RATE	COUNTY			SUSINESS	TAX RATE	COUNTY
GLOBE	GL			GLA	GOODYEAR	GY			MAR	<u>GUADALUPE</u>	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) ^B		144	6.00	
Commercial Rental, Leasing, & Licensing	g for Use	213	2.00		Hotel/Motel (Additional Tax) ^B		144	2.50		Residential Rental, Leasing, & Licensing for Us	е	045	3.00	
Rental, Leasing, & Licensing for Use of 7	ΓPP	214	3.30		Residential Rental, Leasing, & Licensing for	r Use	045	2.50		Commercial Rental, Leasing, & Licensing for U	se	213	3.00	
Restaurant and Bars		011	3.30		Commercial Rental, Leasing, & Licensing for	or Use	213	2.50		Rental, Leasing, & Licensing for Use of TPP		214	4.00	
Retail Sales		017	3.30		Rental, Leasing, & Licensing for Use of TP	P	214	2.50		Restaurant and Bars		011	5.00	
Retail Sales Food for Home Consumptio	n	062	2.30		Restaurant and Bars		011	4.00		Retail Sales		017	4.00	
MRRA Amount D		315	3.30		Retail Sales		017	2.50		Retail Sales Food for Home Consumption		062	4.00	
Communications		005	3.30		Retail Sales (Single Item Over \$5,000)		717	1.20		MRRA Amount D		315	4.00	
Transporting		006	3.30		Retail Sales Food for Home Consumption		062	2.00		Communications		005	4.00	
Utilities		004	3.30		MRRA Amount D		315	2.50		Transporting		006	4.00	
Use Tax Purchases		029	3.30		Communications		005	2.50		Utilities		004	4.00	
Use Tax from Inventory		030	3.30		Transporting		006	2.50		Use Tax Purchases		029	4.00	
					Utilities		004	2.50		Use Tax From Inventory		030	4.00	
					Jet Fuel Use Tax (cents per gallon)		051	\$.03						
					Use Tax Purchases		029	2.50		NOTE: Hotel/Motel (Additional Tax) is not a new			ed by th	e City. As
					Use Tax Purchases (Single Item Over \$5,0	000)	729	1.20		of 4/1/2015 it is collected by the Department of I	Revenue.			
						,								

Use Tax From Inventory

	REGION / CITY CODE	BUSINESS CODE	TAX RATE	COUNTY	CITY/TOWN NAME REGION / CITY CODE	BUSINESS CODE	TAX RATE	COUNTY		SION / CODE	BUSINESS	TAX RATE	
<u>HAYDEN</u>	HY			GLA	HOLBROOK HB			NAV	HUACHUCA CITY H	IC			
Advertising		018	3.00		Amusements	012	3.00		Advertising		018	1.90	
Amusements		012	3.00		Contracting – Prime	015	3.00		Amusements		012	1.90	
Contracting – Prime		015	3.00		Contracting – Speculative Builders	016	3.00		Contracting – Prime		015	1.90	
Contracting – Speculative Builders		016	3.00		Contracting – Owner Builder	037	3.00		Contracting – Speculative Builders		016	1.90	
Contracting – Owner Builder		037	3.00		Job Printing	010	3.00		Contracting – Owner Builder		037	1.90	
Feed at Wholesale		116	3.00		Manufactured Buildings	027	3.00		Feed at Wholesale		116	1.90	
Job Printing		010	3.00		Timbering and Other Extraction	020	3.00		Job Printing		010	1.90	
Manufactured Buildings		027	3.00		Severance – Metal Mining	019	0.10		Manufactured Buildings		027	1.90	
Timbering and Other Extraction		020	0.10		Publication	009	3.00		Timbering and Other Extraction		020	1.90	
Severance – Metal Mining		019	0.10		Hotels	044	3.00		Severance – Metal Mining		019	0.10	
Publication		009	3.00		Hotel/Motel (Additional Tax) ^B	144	2.00		Publication		009	1.90	
Hotels		044	3.00		Residential Rental, Leasing, & Licensing for Use	045	3.00		Hotels		044	1.90	
lotel/Motel (Additional Tax) ^B		144	2.00		Commercial Rental, Leasing, & Licensing for Use	213	3.00		Residential Rental, Leasing, & Licensing for Us	е	045	1.00	
Residential Rental, Leasing, & Licensing for	or Use	045	3.00		Rental, Leasing, & Licensing for Use of TPP	214	3.00		Commercial Rental, Leasing, & Licensing for Us	se	213	1.00	
Commercial Rental, Leasing, & Licensing	for Use	213	3.00		Restaurant and Bars	011	3.00		Rental Occupancy		040	1.90	
Rental Occupancy		040	3.00		Retail Sales	017	3.00		Rental, Leasing, & Licensing for Use of TPP		214	1.90	
Rental, Leasing, & Licensing for Use of TF	PP	214	3.00		Retail Sales Food for Home Consumption	062	3.00		Restaurant and Bars		011	1.90	
Restaurant and Bars		011	3.00		MRRA Amount D	315	3.00		Retail Sales		017	1.90	
Retail Sales		017	3.00		Communications	005	3.00		Retail Sales Food for Home Consumption		062	1.90	
Retail Sales Food for Home Consumption		062	3.00		Transporting	006	3.00		MRRA Amount ^D		315	1.90	
MRRA Amount ^D		315	3.00		Utilities	004	3.00		Communications		005	1.90	
Communications		005	3.00		Use Tax Purchases	029	3.00		Transporting		006	1.90	
ransporting		006	3.00		Use Tax From Inventory	030	3.00		Utilities		004	1.90	
Itilities		004	3.00						Use Tax Purchases		029	1.90	
Jse Tax Purchases		029	3.00						Use Tax From Inventory		030	1.90	
Jse 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 April 1, 2024

TABLE 2					MUNICIPALITIES				All tax r	ates are expressed as percentages (%) un	less ot	herwis	e note	d.
	EGION / Y CODE	BUSINESS	TAX RATE	COUNTY	CITY/TOWN NAME REGION CITY COD			AX ATE	COUNTY	CITY/TOWN NAME REGI		ISINESS CODE	TAX RATE	COUNTY
<u>JEROME</u>	JO			YAV	KEARNY KN				PNL	<u>KINGMAN</u> KI	M			MOH
Advertising		018	3.50		Advertising	018	3 4.	.00		Advertising		018	2.50	
Amusements		012	3.50		Amusements	012	2 4.	.00		Amusements	(012	2.50	
Contracting – Prime		015	3.00		Contracting – Prime	015	5 4.	.00		Contracting – Prime	(015	2.50	
Contracting – Speculative Builders		016	3.00		Contracting – Speculative Builders	016	6 4.	.00		Contracting – Speculative Builders	(016	2.50	
Contracting – Owner Builder		037	3.00		Contracting – Owner Builder	037	7 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	7 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	9 4.	.00		Severance – Metal Mining	(019	0.10	
Publication		009	3.50		Hotels	044	4.	.00		Publication	(009	2.50	
Hotels		044	3.50		Hotel/Motel (Additional Tax) ^B	144	1 4.	.00		Hotels	(044	2.50	
Hotel/Motel (Additional Tax) ^B		144	3.00		Residential Rental, Leasing, & Licensing for Use	045	5 2.	.50		Hotel/Motel (Additional Tax) ^B		144	4.00	
Residential Rental, Leasing, & Licensing for	or Use	045	3.50		Commercial Rental, Leasing, & Licensing for Use	213	3 2.	.50		Residential Rental, Leasing, & Licensing for Use	. (045	2.00	
Commercial Rental, Leasing, & Licensing f	or Use	213	3.50		Rental, Leasing, & Licensing for Use of TPP	214	1 4.	.00		Commercial Rental, Leasing, & Licensing for Use	e :	213	2.00	
Rental, Leasing, & Licensing for Use of TP	P	214	3.50		Restaurant and Bars	011	1 4.	.00		Rental, Leasing, & Licensing for Use of TPP		214	2.50	
Restaurant and Bars		011	4.50		Retail Sales	017	7 4.	.00		Restaurant and Bars	(011	2.50	
Retail Sales		017	3.50		Retail Sales Food for Home Consumption	062	2 4.	.00		Restaurant and Bars (Additional Tax) A		111	1.00	
MRRA Amount D		315	3.50		MRRA Amount D	315	5 4.	.00		Retail Sales	(017	2.50	
Communications		005	3.50		Communications	005	5 4.	.00		MRRA Amount D	;	315	2.50	
Transporting		006	3.50		Transporting	006	6 4.	.00		Communications	(005	2.50	
Utilities		004	3.50		Utilities	004	4.	.00		Transporting	(006	2.50	
					Use Tax Purchases	029	9 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 /	BUSINESS CODE	TAX RATE	COUNTY
LAKE HAVASU CITY	LH			MOH	LITCHFIELD PARK	LP			MAR	<u>MAMMOTH</u>	MH			PNL
Amusements		012	2.00		Advertising		018	2.80		Advertising		018	4.00	
Contracting – Prime		015	2.00		Amusements		012	2.80		Amusements		012	4.00	
Contracting – Speculative Builders		016	2.00		Contracting – Prime		015	4.80		Contracting – Prime		015	4.00	
Contracting – Owner Builder		037	2.00		Contracting – Speculative Builders		016	4.80		Contracting – Speculative Builders		016	4.00	
Job Printing		010	2.00		Contracting – Owner Builder		037	4.80		Contracting – Owner Builder		037	4.00	
Jet Fuel Sales (cents per gallon)		049	\$.03		Job Printing		010	2.80		Job Printing		010	4.00	
Manufactured Buildings		027	2.00		Manufactured Buildings		027	2.80		Manufactured Buildings		027	4.00	
Timbering and Other Extraction		020	2.00		Timbering and Other Extraction		020	2.80		Timbering and Other Extraction		020	4.00	
Severance – Metal Mining		019	0.10		Severance – Metal Mining		019	0.10		Severance – Metal Mining		019	0.10	
Publication		009	2.00		Publication		009	2.80		Publication		009	4.00	
Hotels		044	2.00		Hotels		044	2.80		Hotels		044	4.00	
Hotel/Motel (Additional Tax) ^B		144	3.00		Hotel/Motel (Additional Tax) ^B		144	1.00		Hotel/Motel (Additional Tax) ^B		144	4.00	
Rental, Leasing, & Licensing for Use of	TPP	214	2.00		Residential Rental, Leasing, & Licensing f	or Use	045	2.80		Residential Rental, Leasing, & Licensing for	Use	045	2.00	
Rental Occupancy		040	2.00		Commercial Rental, Leasing, & Licensing	for Use	213	2.80		Commercial Rental, Leasing, & Licensing for	Use	213	4.00	
Restaurant and Bars		011	2.00		Rental, Leasing, & Licensing for Use of The	PP	214	2.80		Rental, Leasing, & Licensing for Use of TPP		214	4.00	
Restaurant and Bars (Additional Tax) A		111	1.00		Restaurant and Bars		011	2.80		Restaurant and Bars		011	4.00	
Retail Sales		017	2.00		Retail Sales		017	2.80		Retail Sales		017	4.00	
MRRA Amount D		315	2.00		Retail Sales Food for Home Consumption	1	062	2.80		Retail Sales Food for Home Consumption		062	4.00	
Communications		005	2.00		MRRA Amount D		315	2.80		MRRA Amount D		315	4.00	
Transporting		006	2.00		Communications		005	2.80		Communications		005	4.00	
Utilities		004	2.00		Transporting		006	2.80		Transporting		006	4.00	
Jet Fuel Use Tax (cents per gallon)		051	\$.03		Utilities		004	2.80		Utilities		004	4.00	
Use Tax Purchases		029	2.00		Use Tax Purchases		029	2.80		Use Tax Purchases		029	2.00	
Use Tax From Inventory		030	2.00		Use Tax From Inventory		030	2.80		Use Tax From Inventory		030	2.00	

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

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Arizona State, County and Ci	ity <u>Tax R</u>	ate Look	-Up To	<u>ool</u>	TRANSACTION PRIVILEGE A	ND OTI	HER T	TAX RA	TE TABLES Effe	ctive Apri	l 1, 202	24
TABLE 2					MUNICIPALITIES			All tax r	ates are expressed as percentages (%) unle	ss otherw	rise no	ted.
CITY/TOWN NAME	CITY CODE	BUSINESS CODE	TAX RATE	COUNTY	CITY/TOWN NAME REGION.		TAX RATE	COUNTY	CITY/TOWN NAME REGION / CITY CODE	BUSINESS CODE	TAX Rate	COUNTY
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		010	2.50		Contracting – Owner Builder	037	3.50		Contracting – Owner Builder	037	2.00	
Manufactured Buildings		027	2.00		Job Printing	010	2.00		Job Printing	010	2.00	
Timbering and Other Extraction		020	2.50		Manufactured Buildings	027	2.00		Jet Fuel Sales (cents per gallon)	049	\$.03	
Severance – Metal Mining		019	0.10		Timbering and Other Extraction	020	2.00		Manufactured Buildings	027	2.00	
Publication		009	2.50		Severance – Metal Mining	019	0.10		Timbering and Other Extraction	020	2.00	
Hotels		044	2.50		Publication	009	2.00		Severance – Metal Mining	019	0.10	
Hotel/Motel (Additional Tax) ^B		144	6.00		Hotels	044	2.00		Publication	009	2.00	
Commercial Rental, Leasing, & Licensin	g for Use	213	2.50		Hotel/Motel (Additional Tax) ^B	144	5.50		Hotels	044	2.00	
Rental Occupancy		040	2.50		Residential Rental, Leasing, & Licensing for Use	045	2.00		Hotel/Motel (Additional Tax) ^B	144	5.00	
Rental, Leasing, & Licensing for Use of	TPP	214	2.50		Commercial Rental, Leasing, & Licensing for Use	213	2.00		Residential Rental, Leasing, & Licensing for Use	045	2.00	
Restaurant and Bars		011	2.50		Rental, Leasing, & Licensing for Use of TPP	214	2.00		Commercial Rental, Leasing, & Licensing for Use	213	2.00	
Retail Sales		017	2.50		Restaurant and Bars	011	2.00		Rental, Leasing, & Licensing for Use of TPP	214	2.00	
Retails Sales (Single Item Over \$5000)		717	2.00		Retail Sales	017	2.00		Restaurant and Bars	011	2.00	
MRRA Amount D		315	2.50		Retail Sales Food for Home Consumption	062	2.00		Retail Sales	017	2.00	
Communications		005	4.00		MRRA Amount D	315	2.00		MRRA Amount D	315	2.00	
Transporting		006	2.50		Communications	005	2.00		Communications	005	2.00	
Utilities		004	4.00		Transporting	006	2.00		Transporting	006	2.00	
Use Tax Purchases		029	2.50		Utilities	004	2.00		Utilities	004	2.00	
Use Tax Purchases (Single Item Over \$5	5000)	729	2.00		Use Tax Purchases	029	2.00		Wastewater Utility Services	485	2.00	
Use Tax From Inventory		030	2.50		Use Tax From Inventory	030	2.00		Jet Fuel Use Tax (cents per gallon)	051	\$.03	
•					•				Use Tax Purchases	029	2.00	
									Use Tax From Inventory	030	2.00	
CITY/TOWN NAME	REGION / CITY CODE	BUSINESS	S TAX RATE		CITY/TOWN NAME REGION / CITY CODE	BUSINESS CODE	TAX RATE	COUNTY	CITY/TOWN NAME REGION / CITY CODE	BUSINESS CODE	TAX RATE	COUNTY
MIAMI	MM			GLA	NOGALES NO			STC	ORO VALLEY OR			PMA

CITY CODE CODE RATE COUNTY CITY TOWN NAME CITY CODE CODE RATE COUNTY CITY TOWN NAME	AME CITY COD
MIAMI MM GLA NOGALES NO STC ORO VALLE	<u>r</u> OR
Advertising 018 2.50 Advertising 018 2.00 Advertising	
Amusements 012 2.50 Amusements 012 2.00 Amusements	
Contracting – Prime 015 2.50 Contracting – Prime 015 2.00 Contracting – Fine	Prime
	Speculative Builders
Contracting – Owner Builder 037 2.50 Contracting – Owner Builder 037 2.00 Contracting – Owner Builder	Owner Builder
Job Printing 010 2.50 Job Printing 010 2.00 Job Printing	
Manufactured Buildings 027 2.50 Manufactured Buildings 027 2.00 Manufactured	Buildings
Timbering and Other Extraction 020 2.50 Timbering and Other Extraction 020 2.00 Timbering and	Other Extraction
Severance – Metal Mining 019 0.10 Severance – Metal Mining 019 0.10 Severance – N	letal Mining
Publication 009 2.50 Publication 009 2.00 Publication Publication	
Hotels 044 2.50 Hotels 044 2.00 Hotels	
Residential Rental, Leasing, & Licensing for Use 045 2.50 Hotel/Motel (Additional Tax) ^B 144 4.00 Hotel/Motel (Additional Tax) ^B	dditional Tax) ^B
Commercial Rental, Leasing, & Licensing for Use 213 2.50 Residential Rental, Leasing, & Licensing for Use 045 2.00 Rental Occupa	ncy
Rental, Leasing, & Licensing for Use of TPP 214 2.50 Commercial Rental, Leasing, & Licensing for Use 213 2.00 Rental, Leasing	g, & Licensing for Use of TPP
Restaurant and Bars 011 2.50 Rental, Leasing, & Licensing for Use of TPP 214 2.00 Restaurant and	l Bars
Retail Sales 017 2.50 Restaurant and Bars 011 2.00 Retail Sales	
Retail Sales Food for Home Consumption 062 2.50 Retail Sales 017 2.00 MRRA Amount	D
MRRA Amount D 315 2.50 Retail Sales for Food for Home Consumption 062 2.00 Transporting	
Communications 005 2.50 MRRA Amount D 315 2.00 Utilities	
Transporting 006 2.50 Communications 005 2.00	
Use Tax Purchases 029 2.50 Transporting 006 2.00	
Use Tax From Inventory 030 2.50 Utilities 004 2.00	
Public Utility Right of Way 133 2.00	
Wastewater Utility Services 485 2.00	

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

TRANSACTION PRIVILEGE AND OTHER TAX RATE TABLES

Effective April 1, 2024

TABLE 2					MUNICIPALITIES				All tax ra	ites are expressed as percentages (%) unle	ss otherw	vise no	ted.
CITY/TOWN NAME	REGION / CITY CODE	BUSINESS	TAX RATE	COUNTY		SION / B	BUSINESS	TAX RATE	COUNTY	CITY/TOWN NAME REGION / CITY CODE	BUSINESS	TAX RATE	COUNTY
PAGE	PG			COC	PARADISE VALLEY P	٧٧			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	3.00		Hotels		044	2.50		Hotels	044	2.00	
Hotel/Motel (Additional Tax) B		144	4.263		Hotel/Motel (Additional Tax) B		144	3.40		Hotel/Motel (Additional Tax) B	144	4.00	
Residential Rental, Leasing, & Licensing for		045	3.00		Residential Rental, Leasing, & Licensing for U		045	1.65		Residential Rental, Leasing, & Licensing for Use	045	2.00	
Commercial Rental, Leasing, & Licensing f		213	3.00		Commercial Rental, Leasing, & Licensing for U	Use	213	1.65		Commercial Rental, Leasing, & Licensing for Use	213	2.00	
Rental, Leasing, & Licensing for Use of TP	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 \$3,0		387	2.00		Restaurant and Bars		011	2.50		Retail Sales (Single Item Portion Over \$2,500)	467	1.00	
Retail Sales Food for Home Consumption		062	3.00		Retail Sales		017	2.50		MRRA Amount D	315	2.00	
MRRA Amount ^D		315	3.00		Retail Sales Food for Home Consumption		062	2.50		Communications	005	2.00	
Communications		005	3.00		MRRA Amount D		315	2.50		Transporting	006	2.00	
Transporting		006	3.00		Communications		005	2.50		Utilities	004	3.00	
Utilities		004	3.00		Transporting		006	2.50					
Use Tax Purchases		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	REGION /	030	3.00		Use Tax From Inventory		030	2.50					
CITY/TOWN NAME		BUSINESS	TAX		REG	GION / B	BUSINESS	TAX		DECION /	DITCINECE	TAV	
	CITY CODE	BUSINESS	TAX RATE	COUNTY	CITY/TOWN NAME	CODE	BUSINESS CODE	TAX RATE	COUNTY	CITY/TOWN NAME REGION / CITY CODE	BUSINESS CODE	TAX Rate	COUNTY
PATAGONIA		CODE	RATE	STC	PAYSON P		CODE	RATE	COUNTY	PEORIA CITY CODE	CODE	RATE	COUNTY MAR/YA
PATAGONIA Advertising	CITY CODE	CODE 018	3.00		PAYSON P Advertising	CODE	CODE 018	2.88		PEORIA PE Advertising	CODE 018	1.80	
PATAGONIA Advertising Amusements	CITY CODE	018 012	3.00 3.00		PAYSON P Advertising Amusements	CODE	018 012	2.88 2.88		PEORIA PE Advertising Amusements	018 012	1.80 2.80	
PATAGONIA Advertising Amusements Contracting – Prime	CITY CODE	018 012 015	3.00 3.00 3.00		PAYSON P Advertising Amusements Contracting – Prime	CODE	018 012 015	2.88 2.88 2.88		PEORIA PE Advertising Amusements Contracting – Prime	018 012 015	1.80 2.80 1.80	
PATAGONIA Advertising Amusements Contracting – Prime Contracting – Speculative Builders	CITY CODE	018 012 015 016	3.00 3.00 3.00 3.00 3.00		PAYSON P Advertising Amusements Contracting – Prime Contracting – Speculative Builders	CODE	018 012 015 016	2.88 2.88 2.88 2.88		PEORIA PE Advertising Amusements Contracting – Prime Contracting – Speculative Builders	018 012 015 016	1.80 2.80 1.80 1.80	
PATAGONIA Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder	CITY CODE	018 012 015 016 037	3.00 3.00 3.00 3.00 3.00 3.00		PAYSON Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder	CODE	018 012 015 016 037	2.88 2.88 2.88 2.88 2.88		PEORIA PE Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder	018 012 015 016 037	1.80 2.80 1.80 1.80 1.80	
PATAGONIA Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Feed at Wholesale	CITY CODE	018 012 015 016 037 116	3.00 3.00 3.00 3.00 3.00 3.00 3.00		PAYSON Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing	CODE	018 012 015 016 037 010	2.88 2.88 2.88 2.88 2.88 2.88 2.88		PEORIA PE Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing	018 012 015 016 037 010	1.80 2.80 1.80 1.80 1.80 1.80	
PATAGONIA Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Feed at Wholesale Job Printing	CITY CODE	018 012 015 016 037 116 010	3.00 3.00 3.00 3.00 3.00 3.00 3.00 3.00		PAYSON P Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing Manufactured Buildings	CODE	018 012 015 016 037 010 027	2.88 2.88 2.88 2.88 2.88 2.88 2.88 2.88		PEORIA PE Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing Manufactured Buildings	018 012 015 016 037 010 027	1.80 2.80 1.80 1.80 1.80 1.80 1.80	
PATAGONIA Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Feed at Wholesale Job Printing Manufactured Buildings	CITY CODE	018 012 015 016 037 116 010 027	3.00 3.00 3.00 3.00 3.00 3.00 3.00 3.00		PAYSON Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing Manufactured Buildings Timbering and Other Extraction	CODE	018 012 015 016 037 010 027 020	2.88 2.88 2.88 2.88 2.88 2.88 2.88 2.88		PEORIA PE Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing Manufactured Buildings Timbering and Other Extraction	018 012 015 016 037 010 027 020	1.80 2.80 1.80 1.80 1.80 1.80 1.80 1.80	
PATAGONIA Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Feed at Wholesale Job Printing Manufactured Buildings Timbering and Other Extraction	CITY CODE	018 012 015 016 037 116 010 027 020	3.00 3.00 3.00 3.00 3.00 3.00 3.00 3.00		PAYSON Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining	CODE	018 012 015 016 037 010 027 020 019	2.88 2.88 2.88 2.88 2.88 2.88 2.88 2.88		PEORIA PE Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining	018 012 015 016 037 010 027 020 019	1.80 2.80 1.80 1.80 1.80 1.80 1.80 0.10	
PATAGONIA Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Feed at Wholesale Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining	CITY CODE	018 012 015 016 037 116 010 027 020 019	3.00 3.00 3.00 3.00 3.00 3.00 3.00 3.00		PAYSON Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication	CODE	018 012 015 016 037 010 027 020 019 009	2.88 2.88 2.88 2.88 2.88 2.88 2.88 2.88		PEORIA PE Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication	018 012 015 016 037 010 027 020 019 009	1.80 2.80 1.80 1.80 1.80 1.80 1.80 1.80 1.80 0.10 1.80	
PATAGONIA Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Feed at Wholesale Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication	CITY CODE	018 012 015 016 037 116 010 027 020 019 009	3.00 3.00 3.00 3.00 3.00 3.00 3.00 3.00		PAYSON Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels	CODE	018 012 015 016 037 010 027 020 019 009 044	2.88 2.88 2.88 2.88 2.88 2.88 2.88 2.88		PEORIA PE Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels	018 012 015 016 037 010 027 020 019 009	1.80 2.80 1.80 1.80 1.80 1.80 1.80 1.80 0.10 1.80	
PATAGONIA Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Feed at Wholesale Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels	CITY CODE	018 012 015 016 037 116 010 027 020 019 009 044	3.00 3.00 3.00 3.00 3.00 3.00 3.00 3.00		PAYSON Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Hotel/Motel (Additional Tax) B	CODE PS	018 012 015 016 037 010 027 020 019 009 044 144	2.88 2.88 2.88 2.88 2.88 2.88 2.88 2.88		PEORIA Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Hotel/Motel (Additional Tax) B	018 012 015 016 037 010 027 020 019 009 044 144	1.80 2.80 1.80 1.80 1.80 1.80 1.80 1.80 0.10 1.80 3.80	
PATAGONIA Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Feed at Wholesale Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Hotel/Motel (Additional Tax) B	CITY CODE PA	018 012 015 016 037 116 010 027 020 019 009 044 144	3.00 3.00 3.00 3.00 3.00 3.00 3.00 3.00		Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Hotel/Motel (Additional Tax) Commercial Rental, Leasing, & Licensing for U	CODE PS	018 012 015 016 037 010 027 020 019 009 044 144 213	2.88 2.88 2.88 2.88 2.88 2.88 2.88 2.88		PEORIA Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Hotel/Motel (Additional Tax) Residential Rental, Leasing, & Licensing for Use	018 012 015 016 037 010 027 020 019 009 044 144 045	1.80 2.80 1.80 1.80 1.80 1.80 1.80 1.80 0.10 1.80 3.80 1.80	
PATAGONIA Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Feed at Wholesale Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Hotel/Motel (Additional Tax) Residential Rental, Leasing, & Licensing for	CITY CODE PA	018 012 015 016 037 116 010 027 020 019 009 044 144 045	3.00 3.00 3.00 3.00 3.00 3.00 3.00 3.00		PAYSON Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Hotel/Motel (Additional Tax) B Commercial Rental, Leasing, & Licensing for U Rental Occupancy	CODE PS	018 012 015 016 037 010 027 020 019 009 044 144 213 040	2.88 2.88 2.88 2.88 2.88 2.88 2.88 0.10 2.88 5.00 2.88 2.88		PEORIA PE Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Hotel/Motel (Additional Tax) B Residential Rental, Leasing, & Licensing for Use Commercial Rental, Leasing, & Licensing for Use	018 012 015 016 037 010 027 020 019 009 044 144 045 213	1.80 2.80 1.80 1.80 1.80 1.80 1.80 1.80 0.10 1.80 3.80 1.80 1.80	
PATAGONIA Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Feed at Wholesale Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Hotel/Motel (Additional Tax) B Residential Rental, Leasing, & Licensing for Commercial Rental, Leasing for Commercial Renta	CITY CODE PA	018 012 015 016 037 116 010 027 020 019 009 044 144 045 213	3.00 3.00 3.00 3.00 3.00 3.00 3.00 3.00		Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Hotel/Motel (Additional Tax) B Commercial Rental, Leasing, & Licensing for U Rental Occupancy Rental, Leasing, & Licensing for Use of TPP	CODE PS	018 012 015 016 037 010 027 020 019 009 044 144 213 040 214	2.88 2.88 2.88 2.88 2.88 2.88 2.88 0.10 2.88 2.88 5.00 2.88 2.00 2.88		PEORIA PE Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Hotel/Motel (Additional Tax) B Residential Rental, Leasing, & Licensing for Use Commercial Rental, Leasing, & Licensing for Use Rental Occupancy	018 012 015 016 037 010 027 020 019 009 044 144 045 213 040	1.80 2.80 1.80 1.80 1.80 1.80 1.80 0.10 1.80 3.80 1.80 1.80 1.80	
PATAGONIA Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Feed at Wholesale Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Hotel/Motel (Additional Tax) Residential Rental, Leasing, & Licensing for Commercial Rental, Leasing, & Licensing for Rental Occupancy	OF Use for Use	018 012 015 016 037 116 010 027 020 019 009 044 144 045 213 040	3.00 3.00 3.00 3.00 3.00 3.00 3.00 3.00		Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Hotel/Motel (Additional Tax) Rental Occupancy Rental, Leasing, & Licensing for Use of TPP Restaurant and Bars	CODE PS	018 012 015 016 037 020 019 009 0044 144 213 040 11	2.88 2.88 2.88 2.88 2.88 2.88 2.88 2.88		PEORIA PE Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Hotel/Motel (Additional Tax) Residential Rental, Leasing, & Licensing for Use Commercial Rental, Leasing, & Licensing for Use Rental Occupancy Rental, Leasing, & Licensing for Use of TPP	018 012 015 016 037 010 027 020 019 009 044 144 045 213 040 214	1.80 2.80 1.80 1.80 1.80 1.80 1.80 0.10 1.80 3.80 1.80 1.80 1.80	
PATAGONIA Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Feed at Wholesale Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Hotel/Motel (Additional Tax) Residential Rental, Leasing, & Licensing for Commercial Rental, Leasing, & Licensing for Rental Occupancy Rental, Leasing, & Licensing for Use of TP	OF Use for Use	018 012 015 016 037 116 010 027 020 019 009 044 144 045 213 040 214	3.00 3.00 3.00 3.00 3.00 3.00 3.00 3.00		Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Hotel/Motel (Additional Tax) Commercial Rental, Leasing, & Licensing for Use Rental Occupancy Rental, Leasing, & Licensing for Use of TPP Restaurant and Bars Retail Sales	CODE PS	018 012 015 016 037 010 027 020 019 009 044 144 213 040 214 011	2.88 2.88 2.88 2.88 2.88 2.88 2.88 2.88		PEORIA PE Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Hotel/Motel (Additional Tax) B Residential Rental, Leasing, & Licensing for Use Commercial Rental, Leasing, & Licensing for Use Rental Occupancy Rental, Leasing, & Licensing for Use of TPP Restaurant and Bars	018 012 015 016 037 010 027 020 019 009 044 144 045 213 040 214 011	1.80 2.80 1.80 1.80 1.80 1.80 0.10 1.80 3.80 1.80 1.80 1.80 1.80 1.80	
PATAGONIA Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Feed at Wholesale Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Hotel/Motel (Additional Tax) B Residential Rental, Leasing, & Licensing for Commercial Rental, Leasing, & Licensing for Rental Occupancy Rental, Leasing, & Licensing for Use of TP Restaurant and Bars	OF Use for Use	018 012 015 016 037 116 010 027 020 019 009 044 144 045 213 040	3.00 3.00 3.00 3.00 3.00 3.00 3.00 3.00		Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Hotel/Motel (Additional Tax) Commercial Rental, Leasing, & Licensing for Use of TPP Restaurant and Bars Retail Sales Retail Sales Food for Home Consumption	CODE PS	018 012 015 016 037 010 027 020 019 009 044 213 040 214 011 017 062	2.88 2.88 2.88 2.88 2.88 2.88 2.88 0.10 2.88 2.88 5.00 2.88 2.80 2.88 2.88		PEORIA PE Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Hotel/Motel (Additional Tax) B Residential Rental, Leasing, & Licensing for Use Commercial Rental, Leasing, & Licensing for Use Rental Occupancy Rental, Leasing, & Licensing for Use of TPP Restaurant and Bars Retail Sales	018 012 015 016 037 010 027 020 019 009 044 144 045 213 040 214 011	1.80 2.80 1.80 1.80 1.80 1.80 0.10 1.80 0.10 1.80 3.80 1.80 1.80 1.80 1.80	
PATAGONIA Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Feed at Wholesale Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Hotel/Motel (Additional Tax) B Residential Rental, Leasing, & Licensing for Commercial Rental, Leasing, & Licensing f Rental Occupancy Rental, Leasing, & Licensing for Use of TP Restaurant and Bars Retail Sales	or Use for Use	018 012 015 016 037 116 010 027 020 019 009 044 144 045 213 040 214 011	3.00 3.00 3.00 3.00 3.00 3.00 3.00 3.00		Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Hotel/Motel (Additional Tax) Rental Occupancy Rental, Leasing, & Licensing for Use of TPP Restaurant and Bars Retail Sales Retail Sales Food for Home Consumption MRRA Amount	CODE PS	018 012 015 016 037 010 027 020 019 009 044 144 213 040 214 011 017 062 315	2.88 2.88 2.88 2.88 2.88 2.88 2.88 0.10 2.88 2.88 2.00 2.88 2.88 2.88 2.88		PEORIA PE Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Hotel/Motel (Additional Tax) B Residential Rental, Leasing, & Licensing for Use Commercial Rental, Leasing, & Licensing for Use Rental Occupancy Rental, Leasing, & Licensing for Use of TPP Restaurant and Bars Retail Sales Retail Sales Food for Home Consumption	018 012 015 016 037 010 027 020 019 009 044 144 045 213 040 214 011	1.80 2.80 1.80 1.80 1.80 1.80 0.10 1.80 0.10 1.80 3.80 1.80 1.80 1.80 1.80 1.80	
PATAGONIA Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Feed at Wholesale Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Hotel/Motel (Additional Tax) B Residential Rental, Leasing, & Licensing fc Commercial Rental, Leasing, & Licensing fr Rental Occupancy Rental, Leasing, & Licensing for Use of TP Restaurant and Bars Retail Sales Retail Sales Food for Home Consumption	or Use for Use	018 012 015 016 037 116 010 027 020 019 009 044 144 045 213 040 214 011 017 062	3.00 3.00 3.00 3.00 3.00 3.00 3.00 3.00		PAYSON Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Hotel/Motel (Additional Tax) Commercial Rental, Leasing, & Licensing for Use of TPP Restaurant and Bars Retail Sales Retail Sales Food for Home Consumption MRRA Amount D Communications	CODE PS	018 012 015 016 037 020 019 009 044 144 213 040 0214 011 017 062 315 005	2.88 2.88 2.88 2.88 2.88 2.88 2.88 2.88		PEORIA PE Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Hotel/Motel (Additional Tax) Residential Rental, Leasing, & Licensing for Use Commercial Rental, Leasing, & Licensing for Use Rental Occupancy Rental, Leasing, & Licensing for Use of TPP Restaurant and Bars Retail Sales Retail Sales Food for Home Consumption MRRA Amount	018 012 015 016 037 010 027 020 019 009 044 144 045 213 040 214 011 017 062 315	1.80 2.80 1.80 1.80 1.80 1.80 0.10 1.80 3.80 1.80 1.80 1.80 1.80 1.80 1.80 1.80	
PATAGONIA Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Feed at Wholesale Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Hotel/Motel (Additional Tax) Residential Rental, Leasing, & Licensing for Commercial Rental, Leasing, & Licensing for Rental Occupancy Rental Occupancy Rental, Leasing, & Licensing for Use of TP Restaurant and Bars Retail Sales Retail Sales Retail Sales Food for Home Consumption MRRA Amount	or Use for Use	018 012 015 016 037 116 010 027 020 019 009 044 144 045 213 040 214 011 017 062 315	3.00 3.00 3.00 3.00 3.00 3.00 3.00 3.00		Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Hotel/Motel (Additional Tax) B Commercial Rental, Leasing, & Licensing for Use of TPP Restaurant and Bars Retail Sales Retail Sales Retail Sales Food for Home Consumption MRRA Amount D Communications Transporting	CODE PS	018 012 015 016 037 010 027 020 019 009 044 144 213 040 214 011 017 062 315 006 006	2.88 2.88 2.88 2.88 2.88 2.88 2.88 2.88		PEORIA PE Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Hotel/Motel (Additional Tax) B Residential Rental, Leasing, & Licensing for Use Commercial Rental, Leasing, & Licensing for Use Rental Occupancy Rental, Leasing, & Licensing for Use of TPP Restaurant and Bars Retail Sales Retail Sales Food for Home Consumption	018 012 015 016 037 010 027 020 019 009 044 144 045 213 040 214 011	1.80 2.80 1.80 1.80 1.80 1.80 0.10 1.80 0.10 1.80 3.80 1.80 1.80 1.80 1.80 1.80	
PATAGONIA Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Feed at Wholesale Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Hotel/Motel (Additional Tax) B Residential Rental, Leasing, & Licensing for Commercial Rental, Leasing, & Licensing for Rental Occupancy Rental, Leasing, & Licensing for Use of TP Restaurant and Bars Retail Sales Retail Sales Food for Home Consumption MRRA Amount D Communications	or Use for Use	018 012 015 016 037 116 010 027 020 019 009 044 144 045 213 040 214 011 017 062 315 005	3.00 3.00 3.00 3.00 3.00 3.00 3.00 3.00		PAYSON Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Hotel/Motel (Additional Tax) Commercial Rental, Leasing, & Licensing for Use of TPP Restaurant and Bars Retail Sales Retail Sales Food for Home Consumption MRRA Amount D Communications	CODE PS	018 012 015 016 037 020 019 009 044 144 213 040 0214 011 017 062 315 005	2.88 2.88 2.88 2.88 2.88 2.88 2.88 2.88		PEORIA PE Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Hotel/Motel (Additional Tax) Residential Rental, Leasing, & Licensing for Use Commercial Rental, Leasing, & Licensing for Use Rental Occupancy Rental, Leasing, & Licensing for Use of TPP Restaurant and Bars Retail Sales Retail Sales Food for Home Consumption MRRA Amount	018 012 015 016 037 010 027 020 019 009 044 144 045 213 040 214 011 017 062 315	1.80 2.80 1.80 1.80 1.80 1.80 0.10 1.80 3.80 1.80 1.80 1.80 1.80 1.80 1.80 1.80	
PATAGONIA Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Feed at Wholesale Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Hotel/Motel (Additional Tax) Residential Rental, Leasing, & Licensing for Commercial Rental, Leasing, & Licensing for Rental Occupancy Rental, Leasing, & Licensing for Use of TP Restaurant and Bars Retail Sales Retail Sales Retail Sales Food for Home Consumption MRRA Amount D Communications Transporting	or Use for Use	018 012 015 016 037 116 010 027 020 019 009 044 144 045 213 040 214 011 017 062 315 005	3.00 3.00 3.00 3.00 3.00 3.00 3.00 3.00		Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Hotel/Motel (Additional Tax) B Commercial Rental, Leasing, & Licensing for Use of TPP Restaurant and Bars Retail Sales Retail Sales Retail Sales Food for Home Consumption MRRA Amount D Communications Transporting	CODE PS	018 012 015 016 037 010 027 020 019 009 044 144 213 040 214 011 017 062 315 006 006	2.88 2.88 2.88 2.88 2.88 2.88 2.88 2.88		PEORIA PE Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Hotel/Motel (Additional Tax) B Residential Rental, Leasing, & Licensing for Use Commercial Rental, Leasing, & Licensing for Use Rental Occupancy Rental, Leasing, & Licensing for Use of TPP Restaurant and Bars Retail Sales Retail Sales Food for Home Consumption MRRA Amount Communications	018 012 015 016 037 010 027 020 019 009 044 144 045 213 040 214 011 017 062 315 005	1.80 1.80 1.80 1.80 1.80 1.80 1.80 0.10 1.80 1.8	
PATAGONIA Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Feed at Wholesale Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Hotel/Motel (Additional Tax) B Residential Rental, Leasing, & Licensing for Commercial Rental, Leasing, & Licensing for Rental Occupancy Rental, Leasing, & Licensing for Use of TP Restaurant and Bars Retail Sales Retail Sales Food for Home Consumption MRRA Amount Communications	or Use for Use	018 012 015 016 037 116 010 027 020 019 009 044 144 045 213 040 214 011 017 062 315 005	3.00 3.00 3.00 3.00 3.00 3.00 3.00 3.00		Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Hotel/Motel (Additional Tax) B Commercial Rental, Leasing, & Licensing for Use of TPP Restaurant and Bars Retail Sales Retail Sales Retail Sales Food for Home Consumption MRRA Amount D Communications Transporting	CODE PS	018 012 015 016 037 010 027 020 019 009 044 144 213 040 214 011 017 062 315 006 006	2.88 2.88 2.88 2.88 2.88 2.88 2.88 2.88		PEORIA PE Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Hotel/Motel (Additional Tax) B Residential Rental, Leasing, & Licensing for Use Commercial Rental, Leasing, & Licensing for Use Rental Occupancy Rental, Leasing, & Licensing for Use of TPP Restaurant and Bars Retail Sales Retail Sales Food for Home Consumption MRRA Amount D Communications Transporting	018 012 015 016 037 010 027 020 019 009 044 144 045 213 040 214 011 017 062 315 005	1.80 2.80 1.80 1.80 1.80 1.80 0.10 1.80 0.10 1.80 1.8	

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

Retail Sales Food for Home Consumption

Jet Fuel Use Tax (cents per gallon)

MRRA Amount D

Communications

Use Tax Purchases
Use Tax From Inventory

Transporting

Utilities

062

315

005

006

004

051

029

030

2.00

2.00

2.00

2.00

2.00

\$.015

2.00

2.00

Utilities

Wastewater Utility Services

Use Tax Purchases

Use Tax From Inventory

TRANSACTION PRIVILEGE AND OTHER TAX RATE TABLES.

Effective April 1, 2024

TABLE 2				MUNICIPALITIES						ates are expressed as percentages (%) unles	s otherv	ise note	ed.
ITY/TOWN NAME REGION / CITY CODE			TAX PATE	OUNTY	CITY/TOWN NAME REGIO		BUSINESS	TAX RATE	COUNTY	CITY/TOWN NAME REGION			
PHOENIX PX				// AR	PIMA PN	VI			GRA	PINETOP-LAKESIDE PP			NA
dvertising	0	018	0.50		Advertising		018	2.00		Advertising	018	3.00)
musements	0	012	2.30		Amusements		012	2.00		Amusements	012	3.00)
ontracting – Prime	0	015	2.30		Contracting – Prime		015	3.00		Contracting – Prime	015	3.00)
ontracting – Speculative Builders	0	016	2.30		Contracting – Speculative Builders		016	3.00		Contracting – Speculative Builders	016	3.00)
ontracting – Owner Builder	0	037	2.30		Contracting – Owner Builder		037	3.00		Contracting – Owner Builder	037	3.00)
ob Printing	0	010	2.30		Job Printing		010	2.00		Job Printing	010	3.00)
et Fuel Sales (cents per gallon)	0	049 \$.00732		Manufactured Buildings		027	2.00		Manufactured Buildings	027	3.00)
lanufactured Buildings	0	027	2.30		Timbering and Other Extraction		020	2.00		Timbering and Other Extraction	020	3.00)
imbering and Other Extraction	0	020	2.30		Severance – Metal Mining		019	0.10		Severance – Metal Mining	019	0.10)
everance – Metal Mining			0.10		Publication		009	2.00		Publication	009	3.00)
ublication	0	009	2.30		Hotels		044	2.00		Hotels	044	3.00)
otels			2.30		Residential Rental, Leasing, & Licensing for Us	se	045	2.00		Hotel/Motel (Additional Tax) B	144	3.00)
otel/Motel (Additional Tax) B	1	144	3.00		Commercial Rental, Leasing, & Licensing for L	Jse	213	2.00		Residential Rental, Leasing, & Licensing for Use	045	3.00)
esidential Rental, Leasing, & Licensing for Use			2.30		Rental, Leasing, & Licensing for Use of TPP		214	2.00		Commercial Rental, Leasing, & Licensing for Use	213		
commercial Rental, Leasing, & Licensing for Use			2.30		Restaurant and Bars		011	2.00		Rental, Leasing, & Licensing for Use of TPP	214		
Commercial Lease (Additional Tax) ^c			0.10		Retail Sales		017	2.00		Restaurant and Bars	011		
tental Occupancy			2.30		Retail Sales Food for Home Consumption		062	2.00		Restaurant and Bars (Additional Tax) A	111	2.00	
Rental, Leasing, & Licensing for Use of TPP			2.30		MRRA Amount D		315	2.00		Retail Sales	017		
chort-Term Motor Vehicle Rental (Additional Tax)			2.00		Communications		005	2.00		Retail Sales (Single Item Portion Over \$5,000)	357	1.50	
Lestaurant and Bars			2.30		Transporting		006	2.00		Retail Sales Food for Home Consumption	062		
etail Sales			2.30		Utilities		004	2.00		MRRA Amount D	315		
tetail Sales (Single Item Portion over \$13,886)			2.00		ounder the contract of the con		001	2.00		Communications	005		
IRRA Amount D			2.30							Transporting	006		
Communications			4.70							Utilities	004		
Transporting			2.30							Othitics	004	3.00	'
Itilities			2.70										
Vastewater Removal Services			2.70										
et Fuel Use Tax (cents per gallon)			5.00732										
lse Tax Purchases			2.30										
Jse Tax Purch (Single Item Portion over \$13,886)			2.00										
Ise Tax Function (Single item Portion over \$13,886)			2.30										
OUT VERNAL NAME REG		BUSINES		v	DE	EGION /	BUSINESS	TAX		REGION /	BUSINESS	TAX ,	
CITY/TOWN NAME CITY		CODE	RA			Y CODE		RATE	COUNTY	CITY/TOWN NAME CITY CODE	CODE	RATE	COUNTY
PRESCOTT PI	R			YAV	PRESCOTT VALLEY	PL			YAV	QUARTZSITE QZ		ı	_AP
Advertising		018	2.0	00	Advertising		018	2.83	}	Amusements	012	2.50	
Amusements		012	2.0	00	Amusements		012	2.83	}	Contracting – Prime	015	3.50	
Contracting – Prime		015	2.0	00	Contracting – Prime		015	2.83	}	Contracting – Speculative Builders	016	3.50	
Contracting – Speculative Builders		016	2.0	00	Contracting – Speculative Builders		016	2.83	}	Contracting – Owner Builder	037	3.50	
Contracting – Owner Builder		037	2.0	00	Contracting – Owner Builder		037	2.83	3	Job Printing	010	2.50	
Feed at Wholesale		116	2.0		Job Printing		010	2.83		Manufactured Buildings	027	3.50	
Job Printing		010	2.0		Manufactured Buildings		027	2.83		Timbering and Other Extraction	020	2.50	
Jet Fuel Sales (cents per gallon)		049	\$.0		Timbering and Other Extraction		020	2.83		Severance – Metal Mining	019	0.10	
Manufactured Buildings		027	2.0		Severance – Metal Mining		019	0.10		Publication	009	2.50	
Timbering and Other Extraction		020	2.0		Publication		009	2.83		Hotels	044	5.50	
Severance – Metal Mining		019	0.1		Hotels		044	2.83		Commercial Rental, Leasing, & Licensing for Use	213	2.50	
Publication		009	0. 2.0		_		144	2.83		Rental, Leasing, & Licensing for Use of TPP	213	2.50	
					Hotel/Motel (Additional Tax) B					, , ,			
Hotels		044	2.0		Rental, Leasing, & Licensing for Use of TPP		214	2.83		Restaurant and Bars	011	3.00	
Hotel/Motel (Additional Tax) B		144	3.0		Restaurant and Bars		011	2.83		Retail Sales	017	2.50	
Residential Rental, Leasing, & Licensing for Use		045	2.0		Retail Sales		017	2.83		Retail Sales (Single Item Portion Over \$10,000)	367	1.00	
Commercial Rental, Leasing, & Licensing for Us	se	213	2.0		Retail Sales Food for Home Consumption		062	2.83		MRRA Amount D	315	2.50	
Rental, Leasing, & Licensing for Use of TPP		214	2.0		MRRA Amount D		315	2.83		Communications	005	2.50	
Restaurant and Bars		011	2.0		Communications		005	2.83		Transporting	006	2.50	
Retail Sales		017	2.0	00	Transporting		006	2.83	3	Use Tax Purchases	029	2.50	
		062	2.0		Litilities		004	2 02		Lico Tay Purchagos (Cingle item parties over \$10,000)	260	1.00	

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

004

485

029

030

2.83

2.83

2.83

2.83

Use Tax Purchases (Single item portion over \$10,000)

Use Tax From Inventory

369

030

1.00

2.50

TRANSACTION PRIVILEGE AND OTHER TAX RATE TABLES

.ES Effective April 1, 2024

TABLE 2				MUNICIPALITIES					All tax rates are expressed as percentages (%) unless otherwise noted.						
	REGION /	BUSINESS CODE	TAX RATE	COUNTY	CITY/TOWN NAME	REGION / CITY CODE	BUSINESS CODE	TAX RATE	COUNTY	CITY/TOWN NAME REGION / CITY CODE	BUSINESS CODE	TAX RATE	COUNTY		
QUEEN CREEK	QC		ı	MAR/PNL	QUEEN CREEK SPECIAL DISTRICT	QD			MAR	<u>SAFFORD</u> SF			GRA		
Advertising		018	2.25		Amusements		012	2.50		Advertising	018	2.50			
Amusements		012	2.25		Job Printing		010	2.50		Amusements	012	2.50			
Contracting – Prime		015	4.25		Publication		009	2.50		Contracting – Prime	015	2.50			
Contracting – Speculative Builders		016	4.25		Hotels		044	2.50		Contracting – Speculative Builders	016	2.50			
Contracting – Owner Builder		037	4.25		Restaurant and Bars		011	2.50		Contracting – Owner Builder	037	2.50			
Job Printing		010	2.25		Retail Sales		017	2.50		Feed at Wholesale	116	2.50			
Manufactured Buildings		027	2.25		Retail Sales Food for Home Consumption	n	062	2.50		Job Printing	010	2.50			
Timbering and Other Extraction		020	2.25		MRRA Amount D		315	2.50		Manufactured Buildings	027	2.50			
Severance – Metal Mining		019	0.10		Communications		005	2.50		Timbering and Other Extraction	020	2.50			
Publication		009	2.25		Transporting		006	2.50		Severance – Metal Mining	019	0.10			
Hotels		044	2.25		Utilities		004	2.50		Publication	009	2.50			
Hotel/Motel (Additional Tax) ^B		144	3.00							Hotels	044	2.50			
Residential Rental, Leasing, & Licensing for	Use	045	2.25		Call 480-358-3000 to find out if these rate	s apply to	your busine	ss activi	ities in	Hotel/Motel (Additional Tax) ^B	144	5.00			
Commercial Rental, Leasing, & Licensing for	r Use	213	2.25		Queen Creek.					Commercial Rental, Leasing, & Licensing for Use	213	2.50			
Rental, Leasing, & Licensing for Use of TPP)	214	2.25							Rental Occupancy	040	2.50			
Restaurant and Bars		011	2.25							Rental, Leasing, & Licensing for Use of TPP	214	2.50			
Retail Sales		017	2.25							Restaurant and Bars	011	2.50			
Retail Sales Food for Home Consumption		062	2.25							Retail Sales	017	2.50			
MRRA Amount D		315	2.25							Retail Sales (Single Item Over \$5,000)	717	1.00			
Communications		005	2.25							Retail Sales Food for Home Consumption	062	2.50			
Transporting		006	2.25							MRRA Amount D	315	2.50			
Utilities		004	2.25							Communications	005	2.50			
Use Tax Purchases		029	2.25							Transporting	006	2.50			
Use Tax From Inventory		030	2.25							Utilities	004	2.50			
										Use Tax Purchases	029	2.50			
										Use Tax Purchases (Single Item Over \$5,000)	729	1.00			
										Use Tax From Inventory	030	2.50			

CITY/TOWN NAME	REGION / CITY CODE	BUSINESS CODE	TAX Rate	COUNTY
<u>SAHUARITA</u>	SA			PMA
Amusements		012	2.00	
Contracting – Prime		015	4.00	
Contracting – Speculative Builders		016	4.00	
Contracting – Owner Builder		037	4.00	
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) ^B		144	2.00	
Residential Rental, Leasing, & Licensing	g for Use	045	2.00	
Commercial Rental, Leasing, & Licensin	ng 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	
MRRA Amount D		315	2.00	
Communications		005	2.00	
Transporting		006	2.00	
Utilities		004	4.00	
Use Tax Purchases		029	2.00	
Use Tax from Inventory		030	2.00	

CITY/TOWN NAME	REGION / CITY CODE	BUSINESS CODE	TAX RATE	COUNTY
SAN LUIS	SU			YMA
Advertising		018	4.00	
Amusements		012	4.00	
Contracting – Prime		015	4.00	
Contracting – Speculative Builders		016	4.00	
Contracting – Owner Builder		037	4.00	
Job Printing		010	4.00	
Manufactured Buildings		027	4.00	
Timbering and Other Extraction		020	4.00	
Severance – Metal Mining		019	0.10	
Publication		009	4.00	
Hotels		044	4.00	
Residential Rental, Leasing, & Licens	ing for Use	045	4.00	
Commercial Rental, Leasing, & Licens	sing for Use	213	4.00	
Rental, Leasing, & Licensing for Use	of TPP	214	4.00	
Restaurant and Bars		011	4.00	
Retail Sales		017	4.00	
Retail Sales (Single Item Portion Over	r \$2,500)	467	1.50	
Retail Sales Food for Home Consump	otion	062	4.00	
MRRA Amount D		315	4.00	
Communications		005	4.00	
Transporting		006	4.00	
Utilities		004	4.00	
Use Tax Purchases		029	4.00	
Use Tax Purch (Single Item Portion of	ver \$2,500)	469	1.50	
Use Tax From Inventory		030	4.00	

Ose Tax From inventory		030 4	2.50	
CITY/TOWN NAME	EGION / CITY CODE	BUSINESS CODE	TAX RATE	COUNTY
SCOTTSDALE	SC			MAR
Advertising		018	1.75	
Amusements		012	1.75	
Contracting – Prime		015	1.75	
Contracting – Speculative Builders		016	1.75	
Contracting – Owner Builder		037	1.75	
Feed at Wholesale		116	1.75	
Job Printing		010	1.75	
Jet Fuel Sales (cents per gallon)		049	\$.018	
Manufactured Buildings		027	1.75	
Timbering and Other Extraction		020	1.75	
Severance – Metal Mining		019	0.10	
Publication		009	1.75	
Hotels		044	1.75	
Hotel/Motel (Additional Tax) ^B		144	5.00	
Residential Rental, Leasing, & Licensing	g for Use	045	1.75	
Commercial Rental, Leasing, & Licensin	g for Use	213	1.75	
Rental, Leasing, & Licensing for Use of	TPP	214	1.75	
Restaurant and Bars		011	1.75	
Retail Sales		017	1.75	
Retail Sales Food for Home Consumption	on	062	1.75	
MRRA Amount D		315	1.75	
Communications		005	1.75	
Transporting		006	1.75	
Utilities		004	1.75	
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	

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

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

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.

TRANSACTION PRIVILEGE AND OTHER TAX RATE TABLES

Use Tax Purchases

Use Tax From Inventory

Effective April 1, 2024

029

030

1.95

1.95

MUNICIPALITIES TABLE 2 All tax rates are expressed as percentages (%) unless otherwise noted. REGION / BUSINESS TAX REGION / BUSINESS TAX REGION / BUSINESS CITY/TOWN NAME COUNTY CITY/TOWN NAME COUNTY COUNTY CITY/TOWN NAME 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 Publication 144 3.00 009 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 Residential Rental, Leasing, & Licensing for Use 045 1.00 Retail Sales Restaurant and Bars Commercial Rental, Leasing, & Licensing for Use 017 3.50 011 2.00 213 1.00 Retail Sales Rental, Leasing, & Licensing for Use of TPP MRRA Amount D 315 3.50 017 2.00 214 1.95 Communications Retail Sales Food for Home Consumption Restaurant and Bars 005 3.50 062 2.00 011 2.60 Transporting Retail Sales 006 3.50 MRRA Amount D 315 2.00 017 1.95 Utilities 004 3.50 Communications 005 2.00 Retail Sales Food for Home Consumption 062 1.95 Use Tax Purchases 029 3.00 Transporting 006 2.00 MRRA Amount D 315 1.95 Use Tax From Inventory 030 3.00 Utilities 004 2.00 Communications 005 2.00 Utilities 004 2.00 Jet Fuel Use Tax (cents per gallon) 051 \$.02

	EGION / Y CODE	BUSINESS CODE	TAX RATE	COUNTY		EGION / TY CODE	BUSINESS	TAX RATE	COUNTY	CITY/TOWN NAME REG	ION / CODE	BUSINESS CODE	TAX RATE	COUNT
	SN			NAV	SOMERTON	so			YMA		Т			PMA
Advertising		018	3.00		Advertising		018	3.30		Advertising		018	5.50	
Amusements		012	3.00		Amusements		012	3.30		Amusements		012	5.50	
Contracting – Prime		015	3.00		Contracting – Prime		015	3.30		Contracting – Prime		015	5.50	
Contracting – Speculative Builders		016	3.00		Contracting – Speculative Builders		016	3.30		Contracting – Speculative Builders		016	5.50	
Contracting – Owner Builder		037	3.00		Contracting – Owner Builder		037	3.30		Contracting – Owner Builder		037	5.50	
Job Printing		010	3.00		Job Printing		010	3.30		Job Printing		010	5.50	
Manufactured Buildings		027	3.00		Manufactured Buildings		027	3.30		Manufactured Buildings		027	5.50	
Timbering and Other Extraction		020	3.00		Timbering and Other Extraction		020	3.30		Timbering and Other Extraction		020	2.50	
Severance – Metal Mining		019	0.10		Severance – Metal Mining		019	0.10		Severance – Metal Mining		019	0.10	
Publication		009	3.00		Publication		009	3.30		Publication		009	5.50	
Hotels		044	3.00		Hotels		044	3.30		Hotels		044	3.50	
Hotel/Motel (Additional Tax) ^B		144	4.00		Residential Rental, Leasing, & Licensing for	· Use	045	3.30		Hotel/Motel (Additional Tax) ^B		144	2.00	
Commercial Rental, Leasing, & Licensing for U	Use	213	2.00		Commercial Rental, Leasing, & Licensing fo		213	3.30		Residential Rental, Leasing, & Licensing for U		045	2.50	
Rental, Leasing, & Licensing for Use of TPP		214	3.00		Rental, Leasing, & Licensing for Use of TPP	•	214	3.30		Commercial Rental, Leasing, & Licensing for	Use	213	2.50	
Restaurant and Bars		011	3.00		Restaurant and Bars		011	3.30		Commercial Lease (Additional Tax) ^C		313	4.00	
Retail Sales		017	3.00		Retail Sales		017	3.30		Rental, Leasing, & Licensing for Use of TPP		214	6.50	
Retail Sales (Single Item Portion Over \$10,000	00)	367	2.00		Retail Sales Food for Home Consumption		062	3.30		Restaurant and Bars		011	5.50	
Retail Sales Food for Home Consumption		062	3.00		MRRA Amount D		315	3.30		Retail Sales		017	5.00	
MRRA Amount D		315	3.00		Communications		005	3.30		Retail Sales Food for Home Consumption		062	1.50	
Communications		005	3.00		Transporting		006	3.30		MRRA Amount ^D		315	5.00	
Transporting		006	3.00		Utilities		004	3.30		Communications		005	5.50	
Utilities		004	3.00		Use Tax Purchases		029	2.50		Transporting		006	5.50	
Use Tax Purchases		029	3.00		Use Tax From Inventory		030	2.50		Utilities		004	5.50	
Use Tax Purchases(Single Item Portion Over \$1	10,000)	369	2.00											
Use Tax From Inventory		030	3.00											

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

TRANSACTION PRIVILEGE AND OTHER TAX RATE TABLES

030

3.00

Effective April 1, 2024

TABLE 2					MUNICIPALITIES				All tax ra	tes are expressed as percentages (%) unle	ss otherwi	se note	d.
	REGION / CITY CODE	BUSINESS CODE	TAX RATE	COUNTY		GION / Y CODE	BUSINESS CODE	TAX RATE	COUNTY	CITY/TOWN NAME REGION CITY COL		TAX RATE	COUNTY
SPRINGERVILLE	SV			APA	ST JOHNS S	SJ			APA	STAR VALLEY SY			GLA
Advertising		018	3.00		Advertising		018	3.00		Advertising	018	2.00	
Amusements		012	3.00		Amusements		012	3.00		Amusements	012	2.00	
Contracting – Prime		015	3.00		Contracting – Prime		015	3.00		Contracting – Prime	015	2.00	
Contracting – Speculative Builders		016	3.00		Contracting – Speculative Builders		016	3.00		Contracting – Speculative Builders	016	2.00	
Contracting – Owner Builder		037	3.00		Contracting – Owner Builder		037	3.00		Contracting – Owner Builder	037	2.00	
Job Printing		010	3.00		Job Printing		010	3.00		Job Printing	010	2.00	
Manufactured Buildings		027	3.00		Manufactured Buildings		027	3.00		Manufactured Buildings	027	2.00	
Timbering and Other Extraction		020	3.00		Timbering and Other Extraction		020	3.00		Timbering and Other Extraction	020	2.00	
Severance – Metal Mining		019	0.10		Severance – Metal Mining		019	0.10		Severance – Metal Mining	019	0.10	
Publication		009	3.00		Publication		009	3.00		Publication	009	2.00	
Hotels		044	3.00		Hotels		044	3.00		Hotels	044	2.00	
Hotel/Motel (Additional Tax) ^B		144	2.00		Hotel/Motel (Additional Tax) ^B		144	3.00		Residential Rental, Leasing, & Licensing for Use	045	2.00	
Residential Rental, Leasing, & Licensing for	r Use	045	3.00		Residential Rental, Leasing, & Licensing for L	Use	045	2.00		Commercial Rental, Leasing, & Licensing for Use	213	2.00	
Rental Occupancy		040	3.00		Commercial Rental, Leasing, & Licensing for	Use	213	2.00		Rental, Leasing, & Licensing for Use of TPP	214	2.00	
Rental, Leasing, & Licensing for Use of TPF	>	214	3.00		Rental, Leasing, & Licensing for Use of TPP		214	3.00		Restaurant and Bars	011	2.00	
Restaurant and Bars		011	3.00		Restaurant and Bars		011	3.00		Retail Sales	017	2.00	
Retail Sales		017	3.00		Retail Sales		017	3.00		Retail Sales Food for Home Consumption	062	2.00	
Retail Sales (Single Item Portion Over \$1,0	00)	397	2.00		Retail Sales Food for Home Consumption		062	3.00		MRRA Amount D	315	2.00	
Retail Sales Food for Home Consumption		062	3.00		MRRA Amount D		315	3.00		Communications	005	2.00	
MRRA Amount D		315	3.00		Communications		005	3.00		Transporting	006	2.00	
Communications		005	3.00		Transporting		006	3.00		Utilities	004	2.00	
Transporting		006	3.00		Utilities		004	3.00					
Utilities		004	3.00		Use Tax Purchases		029	3.00					

Use Tax From Inventory

	REGION / TY CODE	BUSINESS CODE	TAX RATE	COUNTY	CITY/TOWN NAME	REGION / CITY CODE	BUSINESS CODE	TAX RATE	COUNTY		REGION / ITY CODE	BUSINESS CODE	TAX RATE	COUNTY
SUPERIOR	SI			PNL	SURPRISE	SP			MAR	TAYLOR	TL			NAV
Advertising		018	4.00		Advertising		018	2.20		Advertising		018	3.00	
Amusements		012	4.00		Amusements		012	2.20		Amusements		012	3.00	
Contracting – Prime		015	4.00		Contracting – Prime		015	3.70		Contracting – Prime		015	3.00	
Contracting – Speculative Builders		016	4.00		Contracting – Speculative Builders		016	3.70		Contracting – Speculative Builders		016	3.00	
Contracting – Owner Builder		037	4.00		Contracting – Owner Builder		037	3.70		Contracting – Owner Builder		037	3.00	
Job Printing		010	4.00		Feed at Wholesale		116	2.20		Job Printing		010	3.00	
Manufactured Buildings		027	4.00		Job Printing		010	2.20		Manufactured Buildings		027	3.00	
Timbering and Other Extraction		020	4.00		Manufactured Buildings		027	2.20		Timbering and Other Extraction		020	3.00	
Severance – Metal Mining		019	0.10		Timbering and Other Extraction		020	2.20		Severance – Metal Mining		019	0.10	
Publication		009	4.00		Severance - Metal Mining		019	0.10		Publication		009	3.00	
Hotels		044	4.00		Publication		009	2.20		Hotels		044	3.00	
Hotel/Motel (Additional Tax) ^B		144	4.00		Hotels		044	2.20		Hotel/Motel (Additional Tax) ^B		144	3.00	
Residential Rental, Leasing, & Licensing fo	or Use	045	2.00		Hotel/Motel (Additional Tax) ^B		144	4.52		Residential Rental, Leasing, & Licensing for	Use	045	2.00	
Commercial Rental, Leasing, & Licensing for	or Use	213	2.00		Residential Rental, Leasing, & Licensing	for Use	045	2.20		Commercial Rental, Leasing, & Licensing for	Use	213	2.00	
Rental, Leasing, & Licensing for Use of TPI	Ρ	214	4.00		Commercial Rental, Leasing, & Licensin	g for Use	213	2.20		Rental, Leasing, & Licensing for Use of TPP		214	3.00	
Restaurant and Bars		011	4.00		Rental Occupancy		040	2.20		Restaurant and Bars		011	3.00	
Retail Sales		017	4.00		Rental, Leasing, & Licensing for Use of	ГРР	214	2.20		Retail Sales		017	3.00	
Retail Sales (Single Item Portion Over \$500	0)	407	1.00		Restaurant and Bars		011	3.20		Retail Sales Food for Home Consumption		062	3.00	
MRRA Amount D		315	4.00		Retail Sales		017	2.20		MRRA Amount D		315	3.00	
Communications		005	4.00		MRRA Amount D		315	2.20		Communications		005	3.00	
Transporting		006	4.00		Communications		005	2.20		Transporting		006	3.00	
Utilities		004	4.00		Transporting		006	2.20		Utilities		004	3.00	
					Utilities		004	2.20		Use Tax Purchases		029	3.00	
					Use Tax Purchases		029	2.20		Use Tax From Inventory		030	3.00	
					Use Tax From Inventory		030	2.20						

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

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

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

TRANSACTION PRIVILEGE AND OTHER TAX RATE TABLES

Effective April 1, 2024

030

2.50

Use tax From Inventory

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

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

TABLE 2					MUNICIPALITIES				All tax ra	ates are expressed as percentages (%) unle	REGION BUSINESS TAX RATE TO			
	GION / Y CODE	BUSINESS CODE	TAX RATE	COUNTY	CITY/TOWN NAME REGIO		BUSINESS CODE	TAX RATE	COUNTY				COUNTY	
<u>TEMPE</u>	TE			MAR	THATCHER TO	С			GRA	TOLLESON TN			MAR	
Advertising		018	1.80		Amusements		012	2.50		Amusements	012	2.50		
Amusements		012	1.80		Contracting – Prime		015	3.50		Contracting – Prime	015	2.50		
Contracting – Prime		015	1.80		Contracting – Speculative Builders		016	3.50		Contracting – Speculative Builders	016	2.50		
Contracting – Speculative Builders		016	1.80		Contracting – Owner Builder		037	3.50		Contracting – Owner Builder	037	2.50		
Contracting – Owner Builder		037	1.80		Job Printing		010	2.50		Job Printing	010	2.50		
Job Printing		010	1.80		Manufactured Buildings		027	2.50		Manufactured Buildings	027	2.50		
Manufactured Buildings		027	1.80		Timbering and Other Extraction		020	2.50		Timbering and Other Extraction	020	2.50		
Timbering and Other Extraction		020	1.80		Severance – Metal Mining		019	0.10		Severance – Metal Mining	019	0.10		
Severance – Metal Mining		019	0.10		Publication		009	2.50		Publication	009	2.50		
Publication		009	1.80		Hotels		044	2.50		Hotels	044	2.50		
Hotels		044	1.80		Hotel/Motel (Additional Tax) ^B		144	3.00		Hotel/Motel (Additional Tax) ^B	144	2.00		
Hotel/Motel (Additional Tax) ^B		144	5.00		Residential Rental, Leasing, & Licensing for U	lse	045	2.00		Residential Rental, Leasing, & Licensing for Use	045	2.50		
Residential Rental, Leasing, & Licensing for	Use	045	1.80		Commercial Rental, Leasing, & Licensing for L	Use	213	2.00		Commercial Rental, Leasing, & Licensing for Us	213	2.50		
Commercial Rental, Leasing, & Licensing fo	r Use	213	1.80		Rental, Leasing, & Licensing for Use of TPP		214	2.50		Rental, Leasing, & Licensing for Use of TPP	214	2.50		
Rental, Leasing, & Licensing for Use of TPP	•	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		

CITY/TOWN NAME	REGION / CITY CODE	BUSINESS CODE	TAX RATE	COUNTY	CITY/TOWN NAME	REGION / CITY CODE	BUSINESS CODE	TAX RATE	COUNTY		REGION /	BUSINESS CODE	TAX RATE	COUNTY
TOMBSTONE	TS			СОН	TUCSON	TU			PMA	TUSAYAN	TY			COC
Advertising		018	3.50		Amusements		012	2.60		Advertising		018	2.00	
Amusements		012	3.50		Contracting – Prime		015	2.60		Amusements		012	2.00	
Contracting – Prime		015	3.50		Contracting – Speculative Builders		016	2.60		Contracting – Prime		015	2.00	
Contracting – Speculative Builders		016	3.5		Contracting – Owner Builder		037	2.60		Contracting – Speculative Builders		016	2.00	
			0		Job Printing		010	2.60		Contracting – Owner Builder		037	2.00	
Contracting – Owner Builder		037	3.50		Manufactured Buildings		027	2.60		Job Printing		010	2.00	
Job Printing		010	3.50		Timbering and Other Extraction		020	2.60		Manufactured Buildings		027	2.00	
Manufactured Buildings		027	3.50		Severance – Metal Mining		019	0.10		Timbering and Other Extraction		020	2.00	
Timbering and Other Extraction		020	3.50		Publication		009	2.60		Severance – Metal Mining		019	0.10	
Severance – Metal Mining		019	0.10		Hotels		044	6.00		Publication		009	2.00	
Publication		009	3.50		Bed Surtax (Additional Tax) (Per nig	ht)	035	\$4.00 ea		Hotels		044	2.00	
Hotels		044	3.50		Commercial Rental, Leasing, & Licensi	ng for Use	213	2.60		Hotel/Motel (Additional Tax) ^B		144	2.00	
Hotel/Motel (Additional Tax) ^B		144	4.00		Rental, Leasing, & Licensing for Use	of TPP	214	2.60		Commercial Rental, Leasing, & Licensing f	for Use	213	2.00	
Residential Rental, Leasing, & Licensing for	r Use	045	2.50		Restaurant and Bars		011	2.60		Rental, Leasing, & Licensing for Use of TP	PP	214	2.00	
Commercial Rental, Leasing, & Licensing for	or Use	213	2.50		Retail Sales		017	2.60		Restaurant and Bars		011	4.00	
Rental, Leasing, & Licensing for Use of TPF	P	214	3.50		MRRA Amount D		315	2.60		Retail Sales		017	2.00	
Restaurant and Bars		011	3.50		Communications		005	2.60		MRRA Amount D		315	2.00	
Retail Sales		017	3.50		Public Utility (Additional Communica	itions) ^F	105	4.50		Communications		005	2.00	
MRRA Amount D		315	3.50		Transporting		006	2.60		Transporting		006	2.00	
Communications		005	3.50		Utilities		004	2.60		Utilities		004	2.00	
Transporting		006	3.50		Public Utility (Additional Utility) ^G		104	4.50						
					Public Utility Right of Way		133	1.50						
					Use Tax Purchases		029	2.60						
					Use Tax From Inventory		030	2.60						
					(F) If you report under Communications (Bu Additional Public Utility tax rate that must b 105). (G) If you report under Utilities (Business cu Public Utility tax rate that must be applied a	e applied and ro ode 004), this ci	eported (Busi ty has an Add	ness Code litional						

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

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

TRANSACTION PRIVILEGE AND OTHER TAX RATE TABLES

004

2.20

Effective April 1, 2024

MUNICIPALITIES TABLE 2 All tax rates are expressed as percentages (%) unless otherwise noted. REGION / BUSINESS TAX REGION / BUSINESS TAX REGION / BUSINESS CITY/TOWN NAME COUNTY COUNTY CITY/TOWN NAME COUNTY CITY/TOWN NAME 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 012 2.20 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 010 Manufactured Buildings 027 3.00 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 Residential Rental, Leasing, & Licensing for Use 045 2.50 Hotel/Motel (Additional Tax)^B 144 3.00 213 3.00 Commercial Rental, Leasing, & Licensing for Use Rental, Leasing, & Licensing for Use of TPP 213 2.50 Residential Rental, Leasing, & Licensing for Use 045 1.70 214 3.00 Rental, Leasing, & Licensing for Use of TPP Restaurant and Bars 214 3.50 Commercial Rental, Leasing, & Licensing for Use 213 1.70 011 3.00 Restaurant and Bars Retail Sales 011 3.50 Rental Occupancy 017 3.00 040 1.70 Retail Sales Retail Sales (Single Item Over \$1,250) 017 3.50 Rental, Leasing, & Licensing for Use of TPP 214 417 2.00 2.20 Retail Sales Food for Home Consumption Retail Sales Food for Home Consumption 062 3.50 Restaurant and Bars 062 3.00 011 2.20 MRRA Amount D 3.50 Retail Sales MRRA Amount D 315 3.00 315 017 2.20 Communications 005 3.50 Retail Sales (Single Item Over \$5,000) 717 Communications 005 3.00 1.69 Transporting 006 3.50 Retail Sales Food for Home Consumption Transporting 006 3.00 062 2.20 Utilities 004 3.50 Utilities 004 3.00 MRRA Amount D 315 2.20 Communications 005 3.00 Transporting 006 2.20

Utilities

	REGION / CITY CODE	BUSINESS CODE	TAX RATE	COUNTY	CITY/TOWN NAME	REGION / CITY CODE	BUSINESS CODE	TAX RATE	COUNTY	CITY/TOWN NAME CITY	GION / / CODE	BUSINESS CODE	TAX RATE	COUNTY
WILLIAMS	WL			COC	WINKELMAN	WM			GLA/PNL		NS			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		<mark>044</mark>	5.50		Hotels		044	3.50		Publication		009	3.00	
Hotel/Motel (Additional Tax)		<mark>144</mark>	<mark>5.50</mark>		Residential Rental, Leasing, & Licensing	for Use	045	3.50		Hotels		044	3.00	
Residential Rental, Leasing, & Licensing for	or Use	045	3.00		Commercial Rental, Leasing, & Licensing	for Use	213	3.50		Hotel/Motel (Additional Tax) ^B		144	2.00	
Commercial Rental, Leasing, & Licensing	for Use	213	3.00		Rental, Leasing, & Licensing for Use of T	PP	214	3.50		Commercial Rental, Leasing, & Licensing for	r Use	213	3.00	
Rental, Leasing, & Licensing for Use of TP	PP	214	3.50		Restaurant and Bars		011	3.50		Rental Occupancy		040	3.00	
Restaurant and Bars		011	4.50		Retail Sales		017	3.50		Rental, Leasing, & Licensing for Use of TPP		214	3.00	
Retail Sales		017	3.50		Retail Sales Food for Home Consumption	า	062	3.50		Restaurant and Bars		011	3.00	
MRRA Amount D		315	3.50		MRRA Amount D		315	3.50		Restaurant and Bars (Additional Tax) A		111	2.00	
Communications		005	3.50		Communications		005	3.50		Retail Sales		017	3.00	
Transporting		006	3.50		Transporting		006	3.50		Retail Sales Food for Home Consumption		062	3.00	
Utilities		004	3.50							MRRA Amount D		315	3.00	
										Communications		005	3.00	
										Transporting		006	3.00	
										Utilities		004	3.00	

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

TRANSACTION PRIVILEGE AND OTHER TAX RATE TABLES

Effective April 1, 2024

TABLE 2					MUNICIPALITIES				All tax rate	s are expressed as p	percentages (%	%) unless otherw	ise note
	REGION /	BUSINESS CODE	TAX RATE	COUNTY		REGION / TY CODE	BUSINESS CODE	TAX RATE	COUNTY				
YOUNGTOWN	ΥT			MAR	YUMA	YM			YMA				
Advertising		018	3.00		Advertising		018	1.70					
Amusements		012	3.00		Amusements		012	1.70					
Contracting – Prime		015	3.00		Contracting – Prime		015	1.70					
Contracting – Speculative Builders		016	3.00		Contracting – Speculative Builders		016	1.70					
Contracting – Owner Builder		037	3.00		Contracting – Owner Builder		037	1.70					
Job Printing		010	3.00		Job Printing		010	1.70					
Manufactured Buildings		027	3.00		Manufactured Buildings		027	1.70					
Timbering and Other Extraction		020	3.00		Timbering and Other Extraction		020	1.70					
Severance – Metal Mining		019	0.10		Severance – Metal Mining		019	0.10					
Publication		009	3.00		Publication		009	1.70					
Hotels		044	3.00		Hotels		044	1.70					
Hotel/Motel (Additional Tax) ^B		144	2.00		Hotel/Motel (Additional Tax)		144	2.00					
Residential Rental, Leasing, & Licensing for	· Use	045	2.00		Residential Rental, Leasing, & Licensing for	r Use	045	1.70					
Commercial Rental, Leasing, & Licensing for	r Use	213	2.00		Commercial Rental, Leasing, & Licensing for	or Use	213	1.70					
Rental, Leasing, & Licensing for Use of TPF	•	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

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

Prepared by ADOR's City Services Team

TABLE 3	COUNTY CODES	
-		٨٨٨
•		
Coconino		COC
Gila		GLA
Graham		GRA
Greenlee		GRN
La Paz		LAP
Maricopa		MAR
Mohave		МОН
Municipal Water,	Statewide	SWD
Navajo		NAV
Rio Nuevo Distric	t, Pima	PAD
Pima		PMA
Pinal		PNL
Santa Cruz		STC
Sports & Tourism	Authority District - Maricopa	MCB
Yavapai		YAV
Yuma		YMA

Arizona State, County and City

TABLE 4	INDIAN	RESERVATION	N CODES
RESERVATION		COUNTY	CODE
	•		
•			
Fort McDowell-Y	/avapai	Maricopa	MAE
Fort Mohave		Mohave	MOF
Fort Yuma-Queo	chan	Yuma	YMG
Gila River		Maricopa	MAH
Gila River		Pinal	PNH
Havasupai		Coconino	COI
Hopi		Coconino	COJ
Hopi		Navajo	NAJ
Hualapai		Coconino	COK
Hualapai		Mohave	MOK
Kaibab-Paiute		Coconino	COL
Kaibab-Paiute		Mohave	MOL
Navajo		Apache	APM
Navajo		Coconino	COM
Navajo		Navajo	NAM
Pascua-Yaqui		Maricopa	MAN
Pascua-Yaqui		Pima	PMN
Salt River Pima-	-Maricopa	Maricopa	MAO
San Carlos Apa	che	Gila	GLP
	che		
San Carlos Apa	che	Pinal	PNP
	ern Paiute		
Tohono O'Odha	m	Maricopa	MAT
	m		
Tohono O'Odha	m	Pinal	PNT
Tonto Apache		Gila	GLU
	Apache	•	
	Apache		
	Apache		
	Apache		
• •	·	•	
Yavapai-Presco	tt	Yavapai	YAX

Effective April 1, 2024

Prepared by ADOR's City Services Team

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

ARIZONA DEPARTMENT OF REVENUE

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

• Website: www.azdor.gov

• Tax Rate Look-Up Tool

Medical and Adult Use Marijuana Rate Tables

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

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

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

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

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

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

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

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

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

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

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

	Table 6	RETAIL 1	TAX RATES	FOR S	ALES	IN MUNICIPALITIES
RE	JCKEYE GION / CITY CODE: BE UNTY CODE: MAR		BUSINESS CODE	TAX RATE		BULLHEAD CITY REGION / CITY CODE: BH COUNTY CODE: MOH
All	tax rates are expressed as percentage (%) unless of	therwise noted.				All tax rates are expressed as perce
	Medical Marijuana Retail Sales		203	3.00		Medical Marijuana Retail Sales
	Medical Marijuana Retail Sales-Single Item Over \$5,000	1	664	1.10		Medical Marijuana Retail Sales-Item
	Adult Use Marijuana Retail Sales		420	3.00		Adult Use Marijuana Retail Sales
	Adult Use Marijuana Retail Sales-Single Item Over \$5,0	00	680	1.10		Adult Use Marijuana Retail Sales-Ite
	Retail Sales (Accessories and Ancillary Products)		017	3.00	-	Retail Sales (Accessories and Ancill
	Retail Sales (Accessories/Ancillary Products)-Single Iter	m 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	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)

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

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

Medical Marijuana Retail Sales-Item Over	CHINO VALLEY REGION / CITY CODE: CV COUNTY CODE: YAV	BUSINESS	TAX RATE
Medical Marijuana Retail Sales-Item Over	All tax rates are expressed as percentage (%) unless otherwise noted.		
Adult Use Marijuana Retail Sales 420 4.0 Adult Use Marijuana Retail Sales-Item Over Retail Sales (Accessories and Ancillary Products) 017 4.0 Retail Sales (Accessories/Ancillary Products)-Item Over Use Tax Purchases 029 3.0 Use Tax Purchases-Item Over Use Tax From Inventory 030 3.0 Medical Marijuana Restaurant 221 4.0 Medical Marijuana Restaurant (Additional Tax)	Medical Marijuana Retail Sales	203	4.00
Adult Use Marijuana Retail Sales-Item Over Retail Sales (Accessories and Ancillary Products) 017 4.0 Retail Sales (Accessories/Ancillary Products)-Item Over Use Tax Purchases 029 3.0 Use Tax Purchases-Item Over Use Tax From Inventory 030 3.0 Medical Marijuana Restaurant 221 4.0 Medical Marijuana Restaurant (Additional Tax)	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 Medical Marijuana Restaurant (Additional Tax)	Adult Use Marijuana Retail Sales	420	4.00
Retail Sales (Accessories/Ancillary Products)-Item Over - - - Use Tax Purchases 029 3.0 Use Tax Purchases-Item Over - - - Use Tax From Inventory 030 3.0 Medical Marijuana Restaurant 221 4.0 Medical Marijuana Restaurant (Additional Tax) - -	Adult Use Marijuana Retail Sales-Item Over		
Use Tax Purchases 029 3.0 Use Tax Purchases-Item Over Use Tax From Inventory 030 3.0 Medical Marijuana Restaurant 221 4.0 Medical Marijuana Restaurant (Additional Tax)	Retail Sales (Accessories and Ancillary Products)	017	4.00
Use Tax Purchases-Item Over	Retail Sales (Accessories/Ancillary Products)-Item Over		
Use Tax From Inventory 030 3.0 Medical Marijuana Restaurant 221 4.0 Medical Marijuana Restaurant (Additional Tax)	Use Tax Purchases	029	3.00
Medical Marijuana Restaurant 221 4.0 Medical Marijuana Restaurant (Additional Tax)	Use Tax Purchases-Item Over		
Medical Marijuana Restaurant (Additional Tax)	Use Tax From Inventory	030	3.00
	Medical Marijuana Restaurant	221	4.00
Adult Use Marijuana Restaurant 421 4.0	Medical Marijuana Restaurant (Additional Tax)		
	Adult Use Marijuana Restaurant	421	4.00
Adult Use Marijuana Restaurant (Additional Tax)	Adult Use Marijuana Restaurant (Additional Tax)	-	

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

DEWEY-HUMBOLDT REGION / CITY CODE: DH COUNTY CODE: YAV	BUSINESS 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	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
	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	TAX RATES	FOR	SALES	IN MUNICIPALITIES
Î	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	rwise noted.				All tax rates are expressed as percent
_	Medical Marijuana Retail Sales		203	2.00	_	Medical Marijuana Retail Sales
	Medical Marijuana Retail Sales-Item Over					Medical Marijuana Retail Sales-Item (
-	Adult Use Marijuana Retail Sales		420	2.00	-	Adult Use Marijuana Retail Sales
-	Adult Use Marijuana Retail Sales-Item Over				-	Adult Use Marijuana Retail Sales-Item
_	Retail Sales (Accessories and Ancillary Products)		017	2.00	-	Retail Sales (Accessories/Ancillary Pr
-	Retail Sales (Accessories/Ancillary Products)-Item Over				-	Retail Sales (Accessories/Ancillary Pr
-	Use Tax Purchases		029	2.00	-	Use Tax Purchases
-	Use Tax Purchases-Item Over				-	Use Tax Purchases-Item Over
-	Use Tax From Inventory		030	2.00	-	Use Tax From Inventory
-	Medical Marijuana Restaurant		221	2.00	-	Medical Marijuana Restaurant
-	Medical Marijuana Restaurant (Additional Tax)				-	Medical Marijuana Restaurant (Addition
-	Adult Use Marijuana Restaurant		421	2.00	-	Adult Use Marijuana Restaurant
-	Adult Use Marijuana Restaurant (Additional Tax)		-		-	Adult Use Marijuana Restaurant (Add
-					-	

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

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

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

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

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

GLOBE REGION / CITY CODE: GL COUNTY CODE: GLA	BUSINESS 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 1	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	wise 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 Ancillar
_	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	RAT
All tax rates are expressed as percentage (%) unless otherwise noted.		
Medical Marijuana Retail Sales	203	3.00
Medical Marijuana Retail Sales-Item Over		
Adult Use Marijuana Retail Sales	420	3.00
Adult Use Marijuana Retail Sales-Item Over		
Retail Sales (Accessories and Ancillary Products)	017	3.00
Retail Sales (Accessories/Ancillary Products)-Item Over	-	
Use Tax Purchases	029	3.00
Use Tax Purchases-Item Over	-	
Use Tax From Inventory	030	3.00
Medical Marijuana Restaurant	221	3.00
Medical Marijuana Restaurant (Additional Tax)		
Adult Use Marijuana Restaurant	421	3.00
Adult Use Marijuana Restaurant (Additional Tax)		

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

	Table 6	RETAIL	TAX RATES	FOR	SALES	IN MUNICIPALITIES
Î	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)		-

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

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

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

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

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

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

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

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

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

Table 6 RETA	AIL	TAX RATES	FOR	SALES	IN MUNICIPALITIES
PAGE REGION / CITY CODE: PG COUNTY CODE: COC		BUSINESS CODE	TAX RATE		PARADISE VALLEY REGION / CITY CODE: PV COUNTY CODE: MAR
All tax rates are expressed as percentage (%) unless otherwise not	ted.				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 Over	er \$3,00	00 387	2.00	_	Retail Sales (Accessories/Ancillary
Use Tax Purchases		029	3.00	_	Use Tax Purchases
Use Tax Purchases-Single Item Portion Over \$3,000		389	2.00	_	Use Tax Purchases-Item Over
Use Tax From Inventory		030	3.00	_	Use Tax From Inventory
Medical Marijuana Restaurant		221	4.00	_	Medical Marijuana Restaurant
Medical Marijuana Restaurant (Additional Tax)			-	_	Medical Marijuana Restaurant (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 CODE	TAX RATE
All tax rates are expressed as percentage (%) unless otherwise noted.		
Medical Marijuana Retail Sales	203	2.00
Medical Marijuana Retail Sales-Single Item Portion Over \$2,500	663	1.00
Adult Use Marijuana Retail Sales	420	2.00
Adult Use Marijuana Retail Sales-Single Item Portion Over \$2,500	679	1.00
Retail Sales (Accessories and Ancillary Products)	017	2.00
Retail Sales (Accessories/Ancillary Products)-Single Item Portion Over \$2,500	467	1.00
Use Tax Purchases		
Use Tax Purchases-Item Over		
Use Tax From Inventory		
Medical Marijuana Restaurant	221	4.00
Medical Marijuana Restaurant (Additional Tax)		
Adult Use Marijuana Restaurant	421	4.00
Adult Use Marijuana Restaurant (Additional Tax)		

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

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

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

PHOENIX REGION / CITY CODE: PX COUNTY CODE: MAR	BUSINESS	TAX RATI
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 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 PINETOP-LAKESIDE BUSINESS TAX REGION / CITY CODE: PP CODE RATE **COUNTY CODE: NAV** All tax rates are expressed as percentage (%) unless otherwise noted. 203 3.00 Medical Marijuana Retail Sales Medical Marijuana Retail Sales-Single Item Portion Over \$5,000 1.50 656 Adult Use Marijuana Retail Sales 420 3.00 Adult Use Marijuana Retail Sales-Single Item Portion Over \$5,000 672 1.50 Retail Sales (Accessories and Ancillary Products) 017 3.00 Retail Sales (Accessories/Ancillary Products)-Single Item Portion Over \$5,000 357 1.50 Use Tax Purchases Use Tax Purchases-Item Over Use Tax From Inventory Medical Marijuana Restaurant 221 3.00 Medical Marijuana Restaurant (Additional Tax) 222 2.00 Adult Use Marijuana Restaurant 421 3.00 Adult Use Marijuana Restaurant (Additional Tax) 422 2.00

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

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

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

	Table 6	RETAIL	TAX RATES	FOR S	SALES	IN MUNICIPALITIES
	QUEEN CREEK REGION / CITY CODE: QC COUNTY CODE: MAR/PNL		BUSINESS	TAX RATE		QUEEN CREEK SPECIAL DI: REGION / CITY CODE: QD 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	2.25		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 Pr
•	Use Tax Purchases		029	2.25	-	Use Tax Purchases
•	Use Tax Purchases-Item Over			-	-	Use Tax Purchases-Item Over
•	Use Tax From Inventory		030	2.25	-	Use Tax From Inventory
•	Medical Marijuana Restaurant		221	2.25	-	Medical Marijuana Restaurant
•	Medical Marijuana Restaurant (Additional Tax)			-	-	Medical Marijuana Restaurant (Additi
•	Adult Use Marijuana Restaurant		421	2.25	-	Adult Use Marijuana Restaurant
	Adult Use Marijuana Restaurant (Additional Tax)				=	Adult Use Marijuana Restaurant (Add

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

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

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

SAHUARITA REGION / CITY CODE: SA COUNTY CODE: PMA	BUSINESS	TAX RATE
All tax rates are expressed as percentage (%) unless otherwise noted.		
Medical Marijuana Retail Sales	203	2.00
Medical Marijuana Retail Sales-Item Over		
Adult Use Marijuana Retail Sales	420	2.00
Adult Use Marijuana Retail Sales-Item Over		
Retail Sales (Accessories and Ancillary Products)	017	2.00
Retail Sales (Accessories/Ancillary Products)-Item Over		
Use Tax Purchases	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	S FOR	SALES	S IN MUNICIPALITIES
	SAN LUIS REGION / CITY CODE: SU COUNTY CODE: YMA		BUSINESS CODE	TAX RATE		SCOTTSDALE REGION / CITY CODE: SC COUNTY CODE: MAR
	All tax rates are expressed as percentage (%) unless otherw	ise noted.				All tax rates are expressed as percent
_	Medical Marijuana Retail Sales		203	4.00	<u>-</u> .	Medical Marijuana Retail Sales
_	Medical Marijuana Retail Sales-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	,500	679	1.50		Adult Use Marijuana Retail Sales-Iten
_	Retail Sales (Accessories and Ancillary Products)		017	4.00	-	Retail Sales (Accessories and Ancilla
_	Retail Sales (Accessories/Ancillary Products)-Single Item Port	tion Over \$2,500) 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 (Additi
-	Adult Use Marijuana Restaurant		421	4.00	-	Adult Use Marijuana Restaurant
-	Adult Use Marijuana Restaurant (Additional Tax)		-		-	Adult Use Marijuana Restaurant (Add

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

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

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

	Table 6	RETAIL	TAX RATES	S FOR	SALES	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 percen
	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-Sin
٠	Retail Sales (Accessories and Ancillary Products)		017	1.95	-	Retail Sales (Accessories and Ancilla
٠	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 Porti
	Use Tax From Inventory		030	1.95	-	Use Tax From Inventory
	Medical Marijuana Restaurant		221	2.60	-	Medical Marijuana Restaurant
	Medical Marijuana Restaurant (Additional Tax)				-	Medical Marijuana Restaurant (Additi
•	Adult Use Marijuana Restaurant		421	2.60	-	Adult Use Marijuana Restaurant
	Adult Use Marijuana Restaurant (Additional Tax)		-	-	-	Adult Use Marijuana Restaurant (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 CODE	TAX RATE
All tax rates are expressed as percentage (%) unless otherwise noted.		
Medical Marijuana Retail Sales	203	3.30
Medical Marijuana Retail Sales-Item Over		
Adult Use Marijuana Retail Sales	420	3.30
Adult Use Marijuana Retail Sales-Item Over		
Retail Sales (Accessories and Ancillary Products)	017	3.30
Retail Sales (Accessories/Ancillary Products)-Item Over		
Use Tax Purchases	029	2.50
Use Tax Purchases-Item Over		
Use Tax From Inventory	030	2.50
Medical Marijuana Restaurant	221	3.30
Medical Marijuana Restaurant (Additional Tax)		
Adult Use Marijuana Restaurant	421	3.30
Adult Use Marijuana Restaurant (Additional Tax)	-	

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

RETAIL TAX RATES FOR SALES IN MUNICIPALITIES Table 6 **SPRINGERVILLE** BUSINESS TAX REGION / CITY CODE: SV CODE RATE COUNTY CODE: APA All tax rates are expressed as percentage (%) unless otherwise noted. 203 3.00 Medical Marijuana Retail Sales Medical Marijuana Retail Sales-Single Item Portion Over \$1,000 2.00 660 Adult Use Marijuana Retail Sales 420 3.00 Adult Use Marijuana Retail Sales-Single Item Portion Over \$1,000 2.00 Retail Sales (Accessories and Ancillary Products) 017 3.00 Retail Sales (Accessories/Ancillary Products)-Single Item Portion Over \$1,000 397 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)

421

3.00

Adult Use Marijuana Restaurant

Adult Use Marijuana Restaurant (Additional Tax)

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)		

COUNTY CODE: SY COUNTY CODE: GLA	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)		_

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

	Table 6	RETAIL 1	TAX RATES	FOR	SALES	IN MUNICIPALITIES
٠	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	erwise noted.				All tax rates are expressed as percent
	Medical Marijuana Retail Sales		203	2.20	- .	Medical Marijuana Retail Sales
	Medical Marijuana Retail Sales-Item Over					Medical Marijuana Retail Sales-Item
	Adult Use Marijuana Retail Sales		420	2.20		Adult Use Marijuana Retail Sales
	Adult Use Marijuana Retail Sales-Item Over			-	•	Adult Use Marijuana Retail Sales-Iter
	Retail Sales (Accessories and Ancillary Products)		017	2.20		Retail Sales (Accessories and Ancilla
	Retail Sales (Accessories/Ancillary Products)-Item Over				-	Retail Sales (Accessories/Ancillary Pr
	Use Tax Purchases		029	2.20		Use Tax Purchases
	Use Tax Purchases-Item Over		-			Use Tax Purchases-Item Over
	Use Tax From Inventory		030	2.20		Use Tax From Inventory
	Medical Marijuana Restaurant		221	3.20	-	Medical Marijuana Restaurant
	Medical Marijuana Restaurant (Additional Tax)		-		-	Medical Marijuana Restaurant (Additi
	Adult Use Marijuana Restaurant		421	3.20	-	Adult Use Marijuana Restaurant
	Adult Use Marijuana Restaurant (Additional Tax)			-	-	Adult Use Marijuana Restaurant (Add

TAYLOR REGION / CITY CODE: TL COUNTY CODE: NAV	BUSINESS	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	<u></u>	
Adult Use Marijuana Retail Sales	420	3.00
Adult Use Marijuana Retail Sales-Item Over		_
Retail Sales (Accessories and Ancillary Products)	017	3.00
Retail Sales (Accessories/Ancillary Products)-Item Over		
Use Tax Purchases	029	3.00
Use Tax Purchases-Item Over		
Use Tax From Inventory	030	3.00
Medical Marijuana Restaurant	221	3.00
Medical Marijuana Restaurant (Additional Tax)		
Adult Use Marijuana Restaurant	421	3.00
Adult Use Marijuana Restaurant (Additional Tax)		

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

THATCHER REGION / CITY CODE: TC COUNTY CODE: GRA	BUSINESS 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 1	TAX RATES	FOR	SALES	IN MUNICIPALITIES
	TOLLESON REGION / CITY CODE: TN COUNTY CODE: MAR		BUSINESS CODE	TAX RATE		TOMBSTONE REGION / CITY CODE: TS COUNTY CODE: COH
	All tax rates are expressed as percentage (%) unless other	wise noted.				All tax rates are expressed as percent
	Medical Marijuana Retail Sales		203	2.50	_	Medical Marijuana Retail Sales
	Medical Marijuana Retail Sales-Single Item Portion Over \$5	,000	656	2.00		Medical Marijuana Retail Sales-Item (
	Adult Use Marijuana Retail Sales		420	2.50	-	Adult Use Marijuana Retail Sales
	Adult Use Marijuana Retail Sales-Single Item Portion Over \$	65,000	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	ortion 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
-	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)		

FUCSON 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					IN MUNICIPALITIES	
	WELLTON REGION / CITY CODE: WT COUNTY CODE: YMA		BUSINESS	TAX RATE		WICKENBURG REGION / CITY CODE: WB COUNTY CODE: MAR/YAV	
	All tax rates are expressed as percentage (%) unless other	wise 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 Ancillar	
_	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	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 SALES IN MUNICIPALITIE						
	WINKELMAN REGION / CITY CODE: WM COUNTY CODE: GLA/PNL		BUSINESS CODE	TAX RATE		WINSLOW REGION / CITY CODE: WS COUNTY CODE: NAV	
	All tax rates are expressed as percentage (%) unless oth	erwise noted.				All tax rates are expressed as perce	
_	Medical Marijuana Retail Sales		203	3.50	_	Medical Marijuana Retail Sales	
	Medical Marijuana Retail Sales-Item Over					Medical Marijuana Retail Sales-Item	
-	Adult Use Marijuana Retail Sales		420	3.50	-	Adult Use Marijuana Retail Sales	
-	Adult Use Marijuana Retail Sales-Item Over				-	Adult Use Marijuana Retail Sales-Ite	
-	Retail Sales (Accessories and Ancillary Products)		017	3.50	-	Retail Sales (Accessories and Ancil	
-	Retail Sales (Accessories/Ancillary Products)-Item Over				-	Retail Sales (Accessories/Ancillary	
-	Use Tax Purchases		-		-	Use Tax Purchases	
-	Use Tax Purchases-Item Over				-	Use Tax Purchases-Item Over	
-	Use Tax From Inventory				-	Use Tax From Inventory	
-	Medical Marijuana Restaurant		221	3.50	-	Medical Marijuana Restaurant	
-	Medical Marijuana Restaurant (Additional Tax)				-	Medical Marijuana Restaurant (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	<u></u>	
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

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

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