Transaction Privilege and Other Tax Rate Tables

RATE CHANGE(S) EFFECTIVE JULY1, 2025

- Dougals
- Flagstaff
- Phoenix
- Scottsdale

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

- Douglas
- Flagstaff
- Phoenix
- Scottsdale

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. The Arizona Department of Revenue collects these taxes for 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

	TABLE 1					., ., .,					SE COU	NTIES					lve July 1, 2023
Business Code		Cochise (COH)	Coconino (COC)	Gila (GLA)	Graham (GRA)	La Paz (LAP)	Maricopa (MAR)	Mohave (MOH)	Navajo (NAV)	Pima (PMA)	Pinal (PNL)	Santa Cruz (STC)	Yavapai (YAV)	Yuma (YMA)	Apache (APA) Greenlee (GRN)	Accounting Credit Rate for Paper Filers (STATE TAX ONLY)	Accounting Credit Rate for Electronic Filers (STATE TAX ONLY)
002	Mining-Nonmetal	3.75%	4.05%	3.75%	3.75%	3.75%	3.562%	3.125%	3.643%	3.437%	3.805%	3.75%	3.593%	3.812%	3.437%	.0313%	.0375%
004	Utilities	6.60%	6.90%	6.60%	6.60%	6.60%	6.30%	5.60%	6.43%	6.10%	6.70%	6.60%	6.35%	6.712%	6.10%	.056%	.0672%
005	Communications k	6.60%	6.90%	6.60%	6.60%	6.60%	6.30%	5.60%	6.43%	6.10%	6.70%	6.60%	6.35%	6.712%	6.10%	.056%	.0672%
006	Transporting	6.60%	6.90%	6.60%	6.60%	6.60%	6.30%	5.60%	6.43%	6.10%	6.70%	6.60%	6.35%	6.712%	6.10%	.056%	.0672%
007	Private (Rail) Car	6.60%	6.90%	6.60%	6.60%	6.60%	6.30%	5.60%	6.43%	6.10%	6.70%	6.60%	6.35%	6.712%	6.10%	.056%	.0672%
800	Pipeline	6.60%	6.90%	6.60%	6.60%	6.60%	6.30%	5.60%	6.43%	6.10%	6.70%	6.60%	6.35%	6.712%	6.10%	.056%	.0672%
009	Publication	6.60%	6.90%	6.60%	6.60%	6.60%	6.30%	5.60%	6.43%	6.10%	6.70%	6.60%	6.35%	6.712%	6.10%	.056%	.0672%
010	Job Printing	6.60%	6.90%	6.60%	6.60%	6.60%	6.30%	5.60%	6.43%	6.10%	6.70%	6.60%	6.35%	6.712%	6.10%	.056%	.0672%
011	Restaurants and Bars	6.60%	6.90%	6.60%	6.60%	6.60%	6.30%	5.60%	6.43%	6.10%	6.70%	6.60%	6.35%	6.712%	6.10%	.056%	.0672%
012	Amusement	6.60%	6.90%	6.60%	6.60%	6.60%	6.30%	5.60%	6.43%	6.10%	6.70%	6.60%	6.35%	6.712%	6.10%	.056%	.0672%
013	Commercial Lease	0	0.3%	0.5%	0	0	0.5%	0	0	0.5%	0.5%	0	0	0	0	0	0
014	Personal Property Rental	6.60%	6.90%	6.60%	6.60%	6.60%	6.30%	5.60%	6.43%	6.10%	6.70%	6.60%	6.35%	6.712%	6.10%	.056%	.0672%
414	Peer-to-Peer Car Sharing	6.60%	6.90%	6.60%	6.60%	6.60%	6.30%	5.60%	6.43%	6.10%	6.70%	6.60%	6.35%	6.712%	6.10%	.056%	.0672%
015	Contracting-Prime	6.60%	6.90%	6.60%	6.60%	6.60%	6.30%	5.60%	6.43%	6.10%	6.70%	6.60%	6.35%	6.712%	6.10%	.056%	.0672%
017	Retail	6.60%	6.90%	6.60%	6.60%	6.60%	6.30%	5.60%	6.43%	6.10%	6.70%	6.60%	6.35%	6.712%	6.10%	.056%	.0672%
315	MRRA Amount	6.60%	6.90%	6.60%	6.60%	6.60%	6.30%	5.60%	6.43%	6.10%	6.70%	6.60%	6.35%	6.712%	6.10%	N/A	N/A
019	Severance–Metalliferous Mining	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	.025%	.03%
025	Transient Lodging b	6.55%	6.90%	6.60%	6.55%	6.60%	7.27%	5.50%	6.38%	6.05%	6.698%	6.60%	6.325%	6.71%	6.05%	.055%	.066%
325	Online Lodging Marketplace m	6.55%	6.60%	6.05%	6.55%	6.60%	5.72%	5.50%	6.38%	5.50%	6.148%	6.60%	6.325%	6.710%	6.05%	.055%	.066%
026	Use Tax-Utilities	6.60%	5.90%	5.60%	6.10%	6.10%	5.60%	5.60%	5.60%	6.10%	6.10%	5.60%	5.60%	6.60%	5.60%	N/A	N/A
029	Use Tax Purchases	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	N/A	N/A
030	Use Tax From Inventory	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	N/A	N/A
033	Telecommunications Devices	1.10%	1.10%	1.10%	1.10%	1.10%	1.10%	1.10%	1.10%	1.10%	1.10%	1.10%	1.10%	1.10%	1.10%	N/A	N/A
041	Municipal Water ^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	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 July 1, 2025

TABLE 2	y <u>rux I</u>	ato EOOK	30 10				ax rates are expressed as percentages (%) unless otherwise noted.							
CITY/TOWN NAME	REGION / CITY CODE	BUSINESS	TAX RATE	COUNTY		REGION / CITY CODE	BUSINESS	TAX RATE	COUNTY CITY/TOWN NAME REGION CITY CO			BUSINESS	TAX RATE	COUNTY
APACHE JUNCTION	AJ	OODL	IVAIL	MAR/PNL	AVONDALE	AV	OODL	IVAIL	MAR	BENSON	BS	OODL	IVAIL	СОН
Advertising		018	2.40		Advertising		018	2.50		Advertising		018	3.50	
Amusements		012	2.40		Amusements		012	2.50		Amusements		012	3.50	
Contracting – Prime		015	2.40		Contracting – Prime		015	2.50		Contracting – Prime		015	4.00	
Contracting – Speculative Builders		016	2.40		Contracting – Speculative Builders		016	2.50		Contracting – Speculative Builders		016	4.00	
Contracting – Owner Builder Feed at Wholesale		037	2.40 2.40		Contracting – Owner Builder		037	2.50		Contracting – Owner Builder		037	4.00	
Job Printing		116 010	2.40		Job Printing Manufactured Buildings		010 027	2.50 2.50		Job Printing Jet Fuel Sales (cents per gallon)		010 049	3.50 \$.035	
Manufactured Buildings		010	2.40		Timbering and Other Extraction		027	2.50		Manufactured Buildings		027	3.50	
Timbering and Other Extraction		020	2.40		Severance – Metal Mining		019	0.10		Timbering and Other Extraction		020	3.50	
Severance – Metal Mining		019	0.10		Publication		009	2.50		Severance – Metal Mining		019	0.10	
Publication		009	2.40		Hotels		044	2.50		Publication		009	3.50	
Hotels		044	2.40		Hotel/Motel (Additional Tax) ^B		144	2.00		Hotels		044	3.50	
Hotel/Motel (Additional Tax) ^B		144	2.40		Commercial Rental, Leasing, & Licensing	for Use	213	2.50		Hotel/Motel (Additional Tax) ^B		144	2.00	
Commercial Rental, Leasing, & Licens	sing for Use	213	2.20		Rental, Leasing, & Licensing for Use of T	PP	214	2.50		Commercial Rental, Leasing, & Licensing		213	2.50	
Rental Occupancy		040	2.20		Restaurant and Bars		011	2.50		Rental, Leasing, & Licensing for Use of TF	PP	214	2.50	
Rental, Leasing, & Licensing for Use of	of TPP	214	2.40		Retail Sales		017	2.50		Restaurant and Bars		011	3.50	
Restaurant and Bars		011	2.40		Retail Sales (Single Item Over \$5,000)		717	1.50		Retail Sales		017	3.50	
Retail Sales	- ¢2 000\	017	2.40		Retail Sales Food for Home Consumption	n	062	2.50		Retail Sales (Single Item Over \$5,000) Retail Sales Food for Home Consumption		717	1.00	
Retail Sales (Single Item Portion Over Retail Sales Food for Home Consump		297 062	1.40 2.40		MRRA Amount D Communications		315 005	2.50 2.50		MRRA Amount D		062 315	3.50 3.50	
MRRA Amount D	DUOTI	315	2.40		Transporting		005	2.50		Communications		005	3.50	
Communications		005	3.40		Utilities		004	2.50		Transporting		006	3.50	
Transporting		006	2.40		Use Tax Purchases		029	1.50		Utilities		004	3.50	
Utilities		004	3.40		Use Tax From Inventory		030	1.50		Jet Fuel Use Tax (cents per gallon)		051	\$.035	
Use Tax Purchases		029	2.40		•					Use Tax Purchases		029	3.50	
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 CODE	BUSINESS CODE	TAX RATE	COUNTY	CITY/TOWN NAME	REGION / CITY CODE	BUSINESS	TAX RATE	COUNTY		EGION / TY CODE	BUSINESS	TAX RATE	COUNTY
BISBEE	BB			СОН	BUCKEYE	BE			MAR	BULLHEAD CITY	ВН			MOH
Advertising		018	3.50		Advertising		018	3.00		Advertising		018	2.00	
Amusements		012	3.50		Amusements		012	3.00		Amusements		012	2.00	
Contracting – Prime		015	3.50		Contracting – Prime		015	3.00		Contracting – Prime		015	2.00	
Contracting – Speculative Builders		016	3.50		Contracting – Speculative Builders		016	3.00		Contracting – Speculative Builders		016	2.00	
Contracting – Owner Builder Feed at Wholesale		037 116	3.50 3.50		Contracting – Owner Builder Feed at Wholesale		037 116	3.00		Contracting – Owner Builder Job Printing		037 010	2.00 2.00	
Job Printing		010	3.50		Job Printing		010	3.00		Jet Fuel Sales (cents per gallon)		049	\$.03	
Manufactured Buildings		027	3.50		Manufactured Buildings		010	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	2.00	
Hotel/Motel (Additional Tax) ^B		144	5.00		Hotel/Motel (Additional Tax) ^B		144	3.00		Hotel/Motel (Additional Tax) ^B		144	3.00	
Commercial Rental, Leasing, & Licens	•	213	3.50		Commercial Rental, Leasing, & Licensing	for Use	213	2.00		Commercial Rental, Leasing, & Licensing		213	2.00	
Rental, Leasing, & Licensing for Use of	of TPP	214	3.50		Rental Occupancy		040	2.00		Rental, Leasing, & Licensing for Use of TF	PP	214	2.00	
Restaurant and Bars		011	3.50		Rental, Leasing, & Licensing for Use of TR	PP	214	3.00		Restaurant and Bars		011	2.00	
Retail Sales	tion	017	3.50		Restaurant and Bars Retail Sales		011	3.00		Retail Sales MRRA Amount D		017	2.00	
Retail Sales Food for Home Consump MRRA Amount D	DUOTI	062	3.50		Retail Sales (Single Item Over \$5,000)		017 717	3.00				315	2.00	
Communications		315 005	3.50		Retail Sales Food for Home Consumption	1	062	1.10 3.00		Communications Transporting		005 006	2.00 2.00	
Transporting		006	3.50		MRRA Amount D	•	315	3.00		Utilities		004	2.00	
Utilities		004	3.50		Communications		005	4.00		Jet Fuel Use Tax (cents per gallon)		051	\$.03	
			2.30		Transporting		006	3.00		Use Tax Purchases		029	2.00	
					Utilities		004	3.00		Use Tax From Inventory		030	2.00	
					Use Tax Purchases		029	3.00						
					Use Tax Purchases (Single Item Over \$5,	,000)	029 729	3.00 1.10						
						,000)	029	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 MUNICIPALITIES All tay rates are express

OTHER TAX RATE TABLES Effective July 1, 2025

TABLE 2					MUNICIPALITIES		All tax rates are expressed as percentages (%) unless otherwise not					ted.	
	REGION / TY CODE	BUSINESS CODE	TAX RATE	COUNTY		REGION / ITY CODE	BUSINESS CODE	TAX RATE	COUNTY	CITY/TOWN NAME REGION CITY COL		TAX RATE	COUNT
CAMP VERDE	CE			YAV	CAREFREE	CA			MAR	CASA GRANDE CG			PNL
Advertising		018	3.65		Advertising		018	3.00		Advertising	018	1.80	
Amusements		012	3.65		Amusements		012	3.00		Amusements	012	1.80	
Contracting – Prime		015	3.65		Contracting – Prime		015	4.00		Contracting – Prime	015	4.00	
Contracting – Speculative Builders		016	3.65		Contracting – Speculative Builders		016	4.00		Contracting – Speculative Builders	016	4.00	
Contracting – Owner Builder		037	3.65		Contracting – Owner Builder		037	4.00		Contracting – Owner Builder	037	4.00	
Job Printing		010	3.65		Job Printing		010	3.00		Job Printing	010	1.80	
Manufactured Buildings		027	3.65		Manufactured Buildings		027	3.00		Manufactured Buildings	027	1.80	
Timbering and Other Extraction		020	3.65		Timbering and Other Extraction		020	3.00		Timbering and Other Extraction	020	1.80	
Severance – Metal Mining		019	0.10		Severance – Metal Mining		019	0.10		Severance – Metal Mining	019	0.10	
Publication		009	3.65		Publication		009	3.00		Publication	009	1.80	
Hotels		044	3.65		Hotels		044	3.00		Hotels	044	1.80	
Hotel/Motel (Additional Tax) ^B		144	3.00		Hotel/Motel (Additional Tax) ^B		144	3.00		Hotel/Motel (Additional Tax) ^B	144	5.00	
Commercial Rental, Leasing, & Licensing for	r Use	213	2.00		Commercial Rental, Leasing, & Licensing for	Use	213	3.00		Commercial Rental, Leasing, & Licensing for Us	213	1.80	
Rental, Leasing, & Licensing for Use of TPP		214	3.65		Rental, Leasing, & Licensing for Use of TPP		214	3.00		Rental, Leasing, & Licensing for Use of TPP	214	1.80	
Restaurant and Bars		011	3.65		Restaurant and Bars		011	3.00		Restaurant and Bars	011	1.80	
Retail Sales		017	3.65		Retail Sales		017	3.00		Retail Sales	017	2.00	
Retail Sales (Single Item Portion Over \$5,00	0)	357	1.00		Retail Sales Food for Home Consumption		062	2.00		Retail Sales (Single Item Portion Over \$5,000)	357	1.50	
MRRA Amount D		315	3.65		MRRA Amount D		315	3.00		Retail Sales Food for Home Consumption	062	2.00	
Communications		005	3.65		Communications		005	3.00		MRRA Amount D	315	2.00	
Transporting		006	3.65		Transporting		006	3.00		Communications	005	2.00	
Utilities		004	3.65		Utilities		004	3.00		Transporting	006	1.80	
Use Tax Purchases		029	3.65		Use Tax Purchases		029	3.00		Utilities	004	2.00	
Use Tax From Inventory		030	3.65		Use Tax From Inventory		030	3.00					

CITY/TOWN NAME	REGION / CITY CODE	BUSINESS CODE	TAX RATE	COUNTY	CITY/TOWN NAME	REGION / CITY CODE	BUSINESS CODE	TAX RATE	COUNTY		REGION / TY 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	
Commercial Rental, Leasing, & Licensii	ng 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	TPP	214	3.00		Restaurant and Bars		011	1.80		Rental, Leasing, & Licensing for Use of TPP		214	4.00	
Restaurant and Bars		011	3.00		Retail Sales		017	1.50		Restaurant and Bars		011	4.00	
Retail Sales		017	3.00		Retail Sales Food for Home Consumption		062	1.50		Retail Sales		017	4.00	
Retail Sales Food for Home Consumpti	on	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 July 1, 2025

029

030

3.00

3.00

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

CITY/TOWN NAME	REGION / CITY CODE	BUSINESS	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	
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	ion	062	3.00	
MRRA Amount D		315	3.00	
Communications		005	3.00	
Transporting		006	3.00	
Utilities		004	3.00	
Use Tax Purchases		029	3.00	
Use Tax Purchases (Single Item Over	\$10,000)	929	1.50	
Use Tax From Inventory		030	3.00	

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

Use Tax Purchases

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 July 1, 2025

Arizona State, County an	nd City <u>Tax Ra</u>	<u>te Look-l</u>	Up Toc	<u> </u>	TRANSACTION PRIV	/ILEGE A	<u> 10 UNN</u>	<u>HER</u>	<u>IAX R</u> AI	E TABLES	Effect	ive July 1,	, 2025	
TABLE 2					MUNICIPALITIE	S			All tax ra	tes are expressed as percentages (%) unless	otherwise	e noted.	
CITY/TOWN NAME	REGION / CITY CODE	BUSINESS	S TAX RATE	COUNTY	CITY/TOWN NAME	REGION / CITY CODE	BUSINESS	TAX RATE	COUNTY	CITY/TOWN NAME	REGION CITY COD		TAX RATE	COUNTY
DOUGLAS	DL			СОН	DUNCAN	DC			GRN	EAGAR	EG			APA
Advertising		018	3.80		Advertising		018	2.00		Amusements		012	3.00	
<u>Amusements</u>		012	0.00		Amusements		012	2.00		Contracting – Prime		015	3.00	
Contracting – Prime		015	3.80		Contracting – Prime		015	2.00		Contracting – Speculative Builders		016	3.00	
Contracting – Speculative Builders	3	016	3.80		Contracting – Speculative Builders		016	2.00		Contracting – Owner Builder		037	3.00	
Contracting – Owner Builder		037	3.80		Contracting – Owner Builder		037	2.00		Job Printing		010	3.00	
Feed at Wholesale		116	3.80		Job Printing		010	2.00		Manufactured Buildings		027	3.00	
Job Printing		010	3.80		Manufactured Buildings		027	2.00		Timbering and Other Extraction		020	3.00	
Manufactured Buildings		027	3.80		Timbering and Other Extraction		020	2.00		Severance – Metal Mining		019	0.10	
Timbering and Other Extraction		020	3.80		Severance – Metal Mining		019	0.10		Publication		009	3.00	
Severance – Metal Mining		019	0.10		Publication		009	2.00		Hotels		044	3.00	
Publication		009	3.80		Hotels		044	2.00		Hotel/Motel (Additional Tax) ^B		144	3.00	
Hotels		044	3.80		Hotel/Motel (Additional Tax) ^B		144	3.00		Commercial Rental, Leasing, & Licens	ing for Use	213	3.00	
Hotel/Motel (Additional Tax) ^B		144	4.00		Commercial Rental, Leasing, & Licer		213	2.00		Rental Occupancy		040	3.00	
Commercial Rental, Leasing, & Lic	censing for Use	213	2.80		Rental, Leasing, & Licensing for Use	of TPP	214	2.00		Rental, Leasing, & Licensing for Use of	f TPP	214	3.00	
Rental Occupancy		040	2.80		Restaurant and Bars		011	2.00		Restaurant and Bars		011	3.00	
Rental, Leasing, & Licensing for Us	se of TPP	214	3.80		Retail Sales		017	2.00		Retail Sales		017	3.00	
Restaurant and Bars		011	3.80		Retail Sales Food for Home Consum	ption	062	2.00		Retail Sales (Single Item Over \$1,000)		157	2.00	
Retail Sales		017	3.80		MRRA Amount D		315	2.00		Retail Sales Food for Home Consump	ion	062	3.00	
Retail Sales (Single Item Portion C		367	2.80		Communications		005	2.00		MRRA Amount D		315	3.00	
Retail Sales Food for Home Consu	umption	062	3.80		Transporting		006	2.00		Communications		005	3.00	
MRRA Amount D		315	3.80		Utilities		004	2.00		Transporting		006	3.00	
Communications		005	3.80							Utilities		004	3.00	
Transporting		006	3.80							Use Tax Purchases		029	3.00	
Utilities		004	3.80							Use Tax Purchases (Single Item Over	\$1,000)	159	2.00	
Use Tax Purchases		029	3.80							Use Tax From Inventory		030	3.00	
Use Tax Purchases (Single Item P	ortion Over \$10,00	,	2.80											
Use Tax From Inventory		030	3.80											
CITY/TOWN NAME	REGION / CITY CODE	BUSINESS	TAX RATE	COUNTY	CITY/TOWN NAME	REGION / CITY CODE	BUSINESS	TAX RATE	COUNTY	CITY/TOWN NAME	REGION / CITY CODE	BUSINESS	TAX RATE	COUNTY
EL MIRAGE	EM			MAR	ELOY	EL			PNL	FLAGSTAFF	FS			COC
Advertising		018	3.00		Advertising		018	3.00		Advertising			<mark>2.486</mark>	
Amusements		012	3.00		Amusements		012	3.00		Amusements Amusements			<mark>2.486</mark>	
Contracting – Prime		015	3.00		Contracting – Prime		015	4.50		Contracting – Prime			<mark>2.486</mark>	
Contracting - Speculative Builders	3	016	3.00		Contracting – Speculative Builders		016	4.50		Contracting - Speculative Builders			<mark>2.486</mark>	
Contracting – Owner Builder		037	3.00		Contracting – Owner Builder		037	4.50		Contracting – Owner Builder			<mark>2.486</mark>	
Job Printing		010	3.00		Job Printing		010	3.00		Feed at Wholesale			<mark>2.486</mark>	
Manufactured Buildings		027	3.00		Manufactured Buildings		027	3.00		Job Printing			<mark>2.486</mark>	
Timbering and Other Extraction		020	3.00		Timbering and Other Extraction		020	3.00		Manufactured Buildings			<mark>2.486</mark>	
Severance - Metal Mining		019	0.10		Severance – Metal Mining		019	0.10		Timbering and Other Extraction		<mark>020</mark>	<mark>2.486</mark>	

Advertising	EL MIRAGE EM			MAR	ELOY EL	. ,,,,		PNL	FLAGSTAFF FS		
Contracting - Prime 015 3.00 Contracting - Prime 015 4.50 Contracting - Prime 016 2. Contracting - Speculative Builders 016 3.00 Contracting - Speculative Builders 016 4.50 Contracting - Speculative Builders 037 3.00 Contracting - Owner Builder 037 4.50 Contracting - Owner Builder 037 2. Job Printing 010 3.00 Job Printing 3.00		018	3.00			018	3.00		Advertising	018	2.486
Contracting - Speculative Builders 016 3.00 Contracting - Speculative Builders 016 4.50 Contracting - Speculative Builders 016 2.00	Amusements	012	3.00		Amusements	012	3.00		Amusements Amusements	<mark>012</mark>	<mark>2.486</mark>
Contracting — Owner Builder — Owner Duilder — Owner Builder — Owner Duilder — Owner Duilder — Owner Builder — Owner Duilder — Owner Duilder — Owner Builder — Owner Duilder — Owner Duilder — Owner Builder — Owner Duilder —	Contracting – Prime	015	3.00		Contracting – Prime	015	4.50		Contracting – Prime	<mark>015</mark>	<mark>2.486</mark>
Job Printing	Contracting – Speculative Builders		3.00		Contracting – Speculative Builders	016	4.50		Contracting – Speculative Builders		<mark>2.486</mark>
Manufactured Buildings 027 3.00 Manufactured Buildings 027 3.00 Job Printing Old Printing 2.7 Timbering and Other Extraction 020 3.00 Timbering and Other Extraction 020 3.00 Manufactured Buildings 027 2.5 Severance – Metal Mining 019 0.10 Severance – Metal Mining 019 0.10 Timbering and Other Extraction 020 2.5 Publication 009 3.00 Publication 009 3.00 Severance – Metal Mining 019 0.1 Hotels 044 3.00 Hotel/Motel (Additional Tax) ⁸ 044 4.00 Publication 099 2.1 Commercial Rental, Leasing, & Licensing for Use 213 3.00 Commercial Rental, Leasing, & Licensing for Use 213 3.00 Commercial Rental, Leasing, & Licensing for Use 213 3.00 Commercial Rental, Leasing, & Licensing for Use of TPP 214 3.00 Rental Leasing, & Licensing for Use of TPP 214 3.00 Rental, Leasing, & Licensing for Use of TPP 214 3.00 Rental, Leasing, & Licensing for Use of TPP	Contracting – Owner Builder	037	3.00		Contracting – Owner Builder	037	4.50		Contracting – Owner Builder		<mark>2.486</mark>
Timbering and Other Extraction 020 3.00 Timbering and Other Extraction 020 3.00 Manufactured Buildings 027 2.2 Severance – Metal Mining 019 0.10 Severance – Metal Mining 019 0.10 Timbering and Other Extraction 020 2.2 Publication 009 3.00 Severance – Metal Mining 019 0.0 Hotels 044 3.00 Hotels 044 4.00 Publication 009 2.0 Hotel/Motel (Additional Tax)B 144 2.00 Hotel/Motel (Additional Tax)B 144 3.00 Hotel/Motel (Additional Tax)B 144 3.00 Commercial Rental, Leasing, & Licensing for Use 213 3.00 Commercial Rental, Leasing, & Licensing for Use 213 3.00 Commercial Rental, Leasing, & Licensing for Use 213 3.00 Rental Cocupancy 040 3.00 Rental, Leasing, & Licensing for Use of TPP 214 3.00 Rental Cocupancy 040 3.00 Rental, Leasing, & Licensing for Use of TPP 214 3.00 Rental Sales 011 5.00 Rental Sales 011	Job Printing	010	3.00		Job Printing	010	3.00		Feed at Wholesale		<mark>2.486</mark>
Severance - Metal Mining 0.19 0.10 Severance - Metal Mining 0.19 0.10 Timbering and Other Extraction 0.20 2. Publication 0.99 3.00 Publication 0.99 3.00 Severance - Metal Mining 0.19 0.10	Manufactured Buildings	027	3.00		Manufactured Buildings	027	3.00		Job Printing		<mark>2.486</mark>
Publication 009 3.00 Publication 009 3.00 Severance – Metal Mining 019 0.00 Publication 009 0	Timbering and Other Extraction	020	3.00		Timbering and Other Extraction	020	3.00		Manufactured Buildings		<mark>2.486</mark>
Hotels	Severance – Metal Mining	019	0.10		Severance – Metal Mining	019	0.10		Timbering and Other Extraction		<mark>2.486</mark>
Hotel/Motel (Additional Tax) ^B 144 2.00 Hotel/Motel (Additional Tax) ^B 144 3.00 Hotels 213 3.00 Commercial Rental, Leasing, & Licensing for Use 213 3.00 Commercial Rental, Leasing, & Licensing for Use 213 3.00 Commercial Rental, Leasing, & Licensing for Use 213 3.00 Commercial Rental, Leasing, & Licensing for Use 214 2.20 Rental Coccupancy 214 3.00 Rental Coccupancy 214 3.00 Rental Coccupancy 214 3.00 Restaurant and Bars 211 3.00 Rental, Leasing, & Licensing for Use of TPP 214 3.00 Restaurant and Bars 211 3.00 Restaurant and Bars 212 3.00 Restaurant and Bars 213 3.00 Restaurant and Bars 214 3.00 Restaurant and Bars 3.00 MRRA Amount D 3.00 Utilities 3.00 Utilities 3.00 Utilities 3.00 Utilities 3.00 Utilities 3.00 Utilities 3.00 Use Tax Purchases 3.00 Use Tax Purchase 3.00 Use Tax Purchases 3.00 Use Tax Purchases 3.00	Publication	009	3.00		Publication	009	3.00		Severance – Metal Mining		0.100
Commercial Rental, Leasing, & Licensing for Use 213 3.00 Commercial Rental, Leasing, & Licensing for Use 213 3.00 Commercial Rental, Leasing, & Licensing for Use 213 3.00 Commercial Rental, Leasing, & Licensing for Use of TPP 214 3.00 Rental, Leasing, & Licensing for Use of TPP 214 3.00 Rental, Leasing, & Licensing for Use of TPP 214 3.00 Restaurant and Bars 011 3.00 Restaurant and Bars 011 5.00 Retail Sales 017 3.00 MRRA Amount 0 062 3.00 Retail Sales (Single Item Portion Over \$6,000) 337 1.50 Communications 005 3.00 Retail Sales Food for Home Consumption 062 2.00 Transporting 006 2.00 Transporting 006 3.00 MRRA Amount 0 010 Utilities 004 3.00 Use Tax Purchases 029 3.00 Utilities 04 3.00 Use Tax Purchases 029 3.00 Utilities 04 3.00 Use Tax From Inventory 050 050 050 050 050 050 050 050 050 05	Hotels	044	3.00		Hotels	044	4.00		Publication Publication		<mark>2.486</mark>
Rental, Leasing, & Licensing for Use of TPP 214 3.00 Rental Occupancy 040 3.00 Rental, Leasing, & Licensing for Use of TPP 214 2.4 Restaurant and Bars 011 3.00 Rental, Leasing, & Licensing for Use of TPP 214 3.00 Restaurant and Bars 011 4.0 Retail Sales 017 3.00 Restaurant and Bars 011 5.00 Retail Sales 017 2.0 Retail Sales Food for Home Consumption 062 3.00 Retail Sales (Single Item Portion Over \$6,000) 337 1.50 MRRA Amount D 0.0 5.0 MRRA Amount D 0.0 MRRA Amount D 0.0	Hotel/Motel (Additional Tax) ^B	144	2.00		Hotel/Motel (Additional Tax) ^B	144	3.00		<mark>Hotels</mark>		<mark>4.486</mark>
Restaurant and Bars 011 3.00 Rental, Leasing, & Licensing for Use of TPP 214 3.00 Restaurant and Bars 011 4.4 Retail Sales 017 3.00 Restaurant and Bars 011 5.00 Retail Sales 017 2.0 Retail Sales Food for Home Consumption 062 3.00 Retail Sales Sales (Single Item Portion Over \$6,000) 337 1.50 Communications 005 2.0 MRRA Amount Dominications 005 3.00 Retail Sales Food for Home Consumption 062 2.00 Transporting 005 2.00 Transporting 005 3.00 MRRA Amount Dome Consumption 062 2.00 Transporting 006 2.00 Utilities 006 3.00 MRRA Amount Dome Consumption 062 2.00 Transporting 006 2.00 Utilities 006 3.00 MRRA Amount Dome Consumption 005 3.00 Utilities 004 2.00 Use Tax Purchases 029 3.00 Transporting 005 3.00 Use Tax Pur	Commercial Rental, Leasing, & Licensing for Use	213	3.00		Commercial Rental, Leasing, & Licensing for Use	213	3.00		Commercial Rental, Leasing, & Licensing for Use		2.486
Retail Sales 017 3.00 Restaurant and Bars 011 5.00 Retail Sales 017 2.4 Retail Sales Food for Home Consumption 062 3.00 Retail Sales 017 3.00 MRRA Amount D 3.00 MRRA Amount D 3.00 MRRA Amount D 3.00 MRRA Amount D 0.05 2.00 Transporting 0.05 2.00 Transporting 0.06 2.00 Transporting 0.06 2.00 Transporting 0.06 2.00 Utilities 0.04 2.00 Utilities 0.04 2.00 Transporting 0.06 2.00 Transporting 0.06 2.00 Transporting 0.06 2.00 Utilities 0.04 2.00 Uti	Rental, Leasing, & Licensing for Use of TPP	214	3.00		Rental Occupancy	040	3.00		Rental, Leasing, & Licensing for Use of TPP		<mark>2.486</mark>
Retail Sales Food for Home Consumption 062 3.00 Retail Sales 017 3.00 MRRA Amount D 315 2.4 MRRA Amount D 315 3.00 Retail Sales (Single Item Portion Over \$6,000) 337 1.50 Communications 005 2.4 Communications 005 3.00 Retail Sales Food for Home Consumption 062 2.00 Transporting 006 2.0 Transporting 006 3.00 MRRA Amount D 315 3.00 Utilities 004 2.0 Utilities 004 3.00 Communications 005 3.00 Utilities 004 2.0 Use Tax Purchases 029 3.00 Transporting 005 3.00 Use Tax Purchases 029 2.0 Use Tax Purchases 029 3.00 Transporting 005 3.00 Use Tax Purchases 029 2.0 Use Tax From Inventory 030 Use Tax Purchases 029 3.00 Use Tax Purchases 029 3.00 Use Tax Purchases	Restaurant and Bars	011	3.00		Rental, Leasing, & Licensing for Use of TPP	214	3.00		Restaurant and Bars	<mark>011</mark>	<mark>4.486</mark>
MRRA Amount D 315 3.00 Retail Sales (Single Item Portion Over \$6,000) 337 1.50 Communications 005 2.4 Communications 005 3.00 Retail Sales Food for Home Consumption 062 2.00 Transporting 006 2.4 Transporting 006 3.00 MRRA Amount D 315 3.00 Utilities 004 2.4 Utilities 004 3.00 Communications 005 3.00 Public Utility Right of Way 133 2.4 Use Tax Purchases 029 3.00 Transporting 006 3.00 Use Tax Purchases 029 2.4 Use Tax From Inventory 030 3.00 Utilities 004 3.00 Use Tax Purchases 029 3.00 029 3.00 029	Retail Sales	017	3.00		Restaurant and Bars	011	5.00		Retail Sales	<mark>017</mark>	2.486
Communications 005 3.00 Retail Sales Food for Home Consumption 062 2.00 Transporting 006 2.4 Transporting 006 3.00 MRRA Amount D 315 3.00 Utilities 004 2.4 Utilities 004 3.00 Communications 005 3.00 Public Utility Right of Way 133 2.4 Use Tax Purchases 029 3.00 Transporting 006 3.00 Use Tax Purchases 029 2.4 Use Tax From Inventory 030 3.00 Utilities 004 3.00 Use Tax From Inventory 030 2.4 Use Tax Purchases 029 3.00 020 020 020 020 020 020 020 020 020 020 020 020 020 020 020	Retail Sales Food for Home Consumption	062	3.00		Retail Sales	017	3.00		MRRA Amount ^D	<mark>315</mark>	2.486
Transporting 006 3.00 MRRA Amount P 315 3.00 Utilities 004 2.0 Utilities 004 3.00 Communications 005 3.00 Public Utility Right of Way 133 2.0 Use Tax Purchases 029 3.00 Transporting 006 3.00 Use Tax Purchases 029 2.0 Use Tax From Inventory 030 3.00 Use Tax Purchases 099 3.00 Use Tax From Inventory 030 2.0 Use Tax Purchases 019 029 <td>MRRA Amount D</td> <td>315</td> <td>3.00</td> <td></td> <td>Retail Sales (Single Item Portion Over \$6,000)</td> <td>337</td> <td>1.50</td> <td></td> <td>Communications</td> <td><mark>005</mark></td> <td>2.486</td>	MRRA Amount D	315	3.00		Retail Sales (Single Item Portion Over \$6,000)	337	1.50		Communications	<mark>005</mark>	2.486
Utilities 004 3.00 Communications 005 3.00 Public Utility Right of Way 133 2.0 Use Tax Purchases 029 3.00 Transporting 006 3.00 Use Tax Purchases 029 2.0 Use Tax From Inventory 030 3.00 Utilities 004 3.00 Use Tax From Inventory 030 2.0 Use Tax Purchases Use Tax Purchases 029 3.00 1.50 1.50 1.50	Communications	005	3.00		Retail Sales Food for Home Consumption	062	2.00		Transporting		<mark>2.486</mark>
Use Tax Purchases 029 3.00 Transporting 006 3.00 Use Tax Purchases 029 2.4 Use Tax From Inventory 030 3.00 Utilities 004 3.00 Use Tax From Inventory 030 2.4 Use Tax Purchases 029 3.00	Transporting	006	3.00		MRRA Amount ^D	315	3.00		<u>Utilities</u>		2.486
Use Tax From Inventory 030 3.00 Utilities 004 3.00 Use Tax From Inventory 030 2.4 Use Tax Purchases 029 3.00 3.00 1.50 <	Utilities	004	3.00		Communications	005	3.00		Public Utility Right of Way	133	2.000
Use Tax Purchases 029 3.00 Use Tax Purchases-Single Item Portion Over \$6,000 339 1.50	Use Tax Purchases	029	3.00		Transporting	006	3.00		Use Tax Purchases	029	2.486
Use Tax Purchases-Single Item Portion Over \$6,000 339 1.50	Use Tax From Inventory	030	3.00		Utilities	004	3.00		Use Tax From Inventory	<mark>030</mark>	2.486
					Use Tax Purchases	029	3.00				
Use Tax From Inventory 030 3.00					Use Tax Purchases-Single Item Portion Over \$6,000	339	1.50				
					Use Tax From Inventory	030	3.00				

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

TRANSACTION PRIVILEGE AND OTHER TAX RATE TABLES

Effective July 1, 2025

MUNICIPALITIES TABLE 2 All tax rates are expressed as percentages (%) unless otherwise noted. REGION / BUSINESS TAX REGION / BUSINESS TAX REGION / BUSINESS **CITY/TOWN NAME** COUNTY **CITY/TOWN NAME CITY/TOWN NAME** COUNTY COUNTY CITY CODE CODE RATE CITY CODE CODE RATE CITY CODE CODE RATE **FLORENCE** FL PNL **FOUNTAIN HILLS** FΗ MAR **FREDONIA** FD COC Advertising 018 2.00 Advertising 018 2.90 Advertising 018 4.00 Amusements 012 2.00 Amusements 012 2.90 Amusements 012 4.00 Contracting - Prime 015 4.00 Contracting - Prime 015 2.90 Contracting - Prime 015 4.00 Contracting - Speculative Builders Contracting - Speculative Builders 016 4.00 Contracting - Speculative Builders 016 2.90 016 4.00 Contracting - Owner Builder Contracting - Owner Builder 2.90 Contracting - Owner Builder 037 4.00 037 4.00 037 Job Printing 010 2.00 Job Printing 010 2.90 Job Printing 010 4.00 Manufactured Buildings 027 2.00 Manufactured Buildings 027 2.90 Manufactured Buildings 027 4.00 Timbering and Other Extraction 020 2.00 Timbering and Other Extraction 020 2.90 Timbering and Other Extraction 020 4.00 Severance - Metal Mining 019 0.10 Severance - Metal Mining 019 0.10 Severance - Metal Mining 019 0.10 Publication Publication Publication 009 2.00 009 2.90 009 4.00 Hotels 044 2.00 Hotels 044 2.90 Hotels 044 4.00 Hotel/Motel (Additional Tax)B Hotel/Motel (Additional Tax)B Commercial Rental, Leasing, & Licensing for Use 213 144 2.00 144 4.00 4.00 Commercial Rental, Leasing, & Licensing for Use 213 2.00 Commercial Rental, Leasing, & Licensing for Use 213 1.60 Rental, Leasing, & Licensing for Use of TPP 214 4.00 Rental, Leasing, & Licensing for Use of TPP 214 2.00 Commercial Lease (Additional Tax) C 313 1.30 Restaurant and Bars 011 4.00 Restaurant and Bars Rental, Leasing, & Licensing for Use of TPP Retail Sales 011 2.00 214 2.90 017 4.00 Restaurant and Bars Retail Sales 017 2.00 011 2.90 Retail Sales Food for Home Consumption 062 4.00 Retail Sales Food for Home Consumption Retail Sales 2.90 MRRA Amount D 062 2.00 017 315 4.00 Retail Sales Food for Home Consumption MRRA Amount D 315 2.00 062 2.90 Communications 005 4.00 Communications 005 2.00 MRRA Amount D 2.90 Transporting 006 4.00 315 Transporting 006 2.00 Communications 005 2.90 Utilities 004 4.00 Utilities 004 2.00 Transporting 006 2.90 Use Tax Purchases 029 4.00 Use Tax Purchases 029 2.00 Utilities 004 2.90 Use Tax From Inventory 030 4.00 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 CODE	TAX RATE	COUNTY
GILA BEND	GI			MAR
Amusements		012	3.50	
Contracting – Prime		015	3.50	
Contracting – Speculative Builders		016	3.50	
Contracting – Owner Builder		037	3.50	
Feed at Wholesale		116	3.50	
Job Printing		010	3.50	
Manufactured Buildings		027	3.50	
Jet Fuel Sales (cents per gallon)		049	\$.03	
Timbering and Other Extraction		020	3.50	
Severance – Metal Mining		019	0.10	
Publication		009	3.50	
Hotels		044	3.50	
Hotel/Motel (Additional Tax) ^B		144	2.00	
Commercial Rental, Leasing, & Licensing	for Use	213	3.00	
Rental, Leasing, & Licensing for Use of T	PP	214	3.50	
Restaurant and Bars		011	3.50	
Retail Sales		017	3.50	
Retail Sales Food for Home Consumption	า	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	

DECION / BUSINESS

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

CITY/TOWN NAME

REGION /

BUSINESS

COUNTY

CITY/TOWN NAME	REGION / CITY CODE	BUSINESS CODE	TAX RATE	COUNTY
<u>GLENDALE</u>	GE			MAR
Advertising		018	2.90	
Amusements		012	2.90	
Contracting – Prime		015	2.90	
Contracting – Speculative Builders		016	2.90	
Contracting – Owner Builder		037	2.90	
Job Printing		010	2.90	
Jet Fuel Sales (cents per gallon)		049	\$.028	
Manufactured Buildings		027	2.90	
Timbering and Other Extraction		020	2.90	
Severance – Metal Mining		019	0.10	
Publication		009	2.90	
Hotels		044	2.90	
Hotel/Motel (Additional Tax) ^B		144	5.00	
Commercial Rental, Leasing, & Licens		213	2.90	
Rental, Leasing, & Licensing for Use o	f TPP	214	2.90	
Restaurant and Bars		011	3.90	
Retail Sales		017	2.90	
Retail Sales (Single Item Over \$5,000)		717	2.20	
Retail Sales Food for Home Consump	tion	062	2.50	
MRRA Amount ^D		315	2.90	
Communications		005	6.10	
Transporting		006	2.90	
Jtilities		004	2.90	
Jet Fuel Use Tax (cents per gallon)		051	\$.028	
Jse Tax Purchases		029	2.90	
Jse Tax (Single Item Over \$5,000)		729	2.20	
Jse 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).

TRANSACTION PRIVILEGE AND OTHER TAX RATE TABLES

Effective July 1, 2025

TABLE 2					MUNICIPALITIES				All tax rates are expressed as percentages (%) unless otherwise noted					
	GION / Y CODE	BUSINESS CODE	TAX RATE	COUNTY	CITY/TOWN NAME REGIO		BUSINESS CODE	TAX RATE	COUNTY	CITY/TOWN NAME REGION / CITY CODE		TAX RATE	COUNTY	
GLOBE	GL			GLA	<u>GOODYEAR</u> GY	Υ			MAR	<u>GUADALUPE</u> GU			MAR	
Advertising		018	3.30		Advertising		018	2.50		Advertising	018	4.00		
Amusements		012	3.30		Amusements		012	2.50		Amusements	012	5.00		
Contracting – Prime		015	3.30		Contracting – Prime		015	3.50		Contracting – Prime	015	4.00		
Contracting – Speculative Builders		016	3.30		Contracting – Speculative Builders		016	3.50		Contracting – Speculative Builders	016	4.00		
Contracting – Owner Builder		037	3.30		Contracting – Owner Builder		037	3.50		Contracting – Owner Builder	037	4.00		
Job Printing		010	3.30		Job Printing		010	2.50		Job Printing	010	4.00		
Manufactured Buildings		027	3.30		Jet Fuel Sales (cents per gallon)		049	\$.03		Manufactured Buildings	027	4.00		
Timbering and Other Extraction		020	3.30		Manufactured Buildings		027	2.50		Timbering and Other Extraction	020	4.00		
Severance – Metal Mining		019	0.10		Timbering and Other Extraction		020	2.50		Severance – Metal Mining	019	0.10		
Publication		009	3.30		Severance – Metal Mining		019	0.10		Publication	009	4.00		
Hotels		044	3.30		Publication		009	2.50		Hotels	044	4.00		
Hotel/Motel (Additional Tax) ^B		144	3.00		Hotels		044	2.50		Hotel/Motel (Additional Tax) ^B	144	6.00		
Commercial Rental, Leasing, & Licensing fo	r Use	213	2.00		Hotel/Motel (Additional Tax) ^B		144	2.50		Commercial Rental, Leasing, & Licensing for Use	213	3.00		
Rental, Leasing, & Licensing for Use of TPP	•	214	3.30		Commercial Rental, Leasing, & Licensing for Us	se	213	2.50		Rental, Leasing, & Licensing for Use of TPP	214	4.00		
Restaurant and Bars		011	3.30		Rental, Leasing, & Licensing for Use of TPP		214	2.50		Restaurant and Bars	011	5.00		
Retail Sales		017	3.30		Restaurant and Bars		011	4.00		Retail Sales	017	4.00		
Retail Sales Food for Home Consumption		062	2.30		Retail Sales		017	2.50		Retail Sales Food for Home Consumption	062	4.00		
MRRA Amount D		315	3.30		Retail Sales (Single Item Over \$5,000)		717	1.20		MRRA Amount D	315	4.00		
Communications		005	3.30		Retail Sales Food for Home Consumption		062	2.00		Communications	005	4.00		
Transporting		006	3.30		MRRA Amount D		315	2.50		Transporting	006	4.00		
Utilities		004	3.30		Communications		005	2.50		Utilities	004	4.00		
Use Tax Purchases		029	3.30		Transporting		006	2.50		Use Tax Purchases	029	4.00		
Use Tax from Inventory		030	3.30		Utilities		004	2.50		Use Tax From Inventory	030	4.00		
					Jet Fuel Use Tax (cents per gallon)		051	\$.03		·				
					Use Tax Purchases		029	2.50		NOTE: Hotel/Motel (Additional Tax) is not a new tax.				
					Use Tax Purchases (Single Item Over \$5,000)		729	1.20		It was collected by the City. As of 4/1/2015 it is				
					Use Tax From Inventory		030	2.50		collected by the Department of Revenue.				

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

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

TABLE 2

TRANSACTION PRIVILEGE AND OTHER TAX RATE TABLES

Effective July 1, 2025 **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 CIT	TY CODE	BUSINESS CODE	TAX RATE	COUNTY	CITY/TOWN NAME	REGION /	BUSINESS CODE	TAX RATE	COUNTY
<u>JEROME</u>	JO			YAV		KN			PNL	KINGMAN	KM			MOH
Advertising		018	3.50		Advertising		018	4.00		Advertising		018	2.50	
Amusements		012	3.50		Amusements		012	4.00		Amusements		012	2.50	
Contracting – Prime		015	3.00		Contracting – Prime		015	4.00		Contracting – Prime		015	2.50	
Contracting – Speculative Builders		016	3.00		Contracting – Speculative Builders		016	4.00		Contracting – Speculative Builders		016	2.50	
Contracting – Owner Builder		037	3.00		Contracting – Owner Builder		037	4.00		Contracting – Owner Builder		037	2.50	
Job Printing		010	3.50		Job Printing		010	4.00		Job Printing		010	2.50	
Manufactured Buildings		027	3.50		Manufactured Buildings		027	4.00		Manufactured Buildings		027	2.50	
Timbering and Other Extraction		020	3.50		Timbering and Other Extraction		020	4.00		Timbering and Other Extraction		020	2.50	
Severance – Metal Mining		019	0.10		Publication		009	4.00		Severance – Metal Mining		019	0.10	
Publication		009	3.50		Hotels		044	4.00		Publication		009	2.50	
Hotels		044	3.50		Hotel/Motel (Additional Tax) ^B		144	4.00		Hotels		044	2.50	
Hotel/Motel (Additional Tax) ^B		144	3.00		Commercial Rental, Leasing, & Licensing for	· Use	213	2.50		Hotel/Motel (Additional Tax) ^B		144	4.00	
Commercial Rental, Leasing, & Licens		213	3.50		Rental, Leasing, & Licensing for Use of TPP		214	4.00		Commercial Rental, Leasing, & Licensing fo		213	2.00	
Rental, Leasing, & Licensing for Use o	of TPP	214	3.50		Restaurant and Bars		011	4.00		Rental, Leasing, & Licensing for Use of TPP		214	2.50	
Restaurant and Bars		011	4.50		Retail Sales		017	4.00		Restaurant and Bars		011	2.50	
Retail Sales		017	3.50		Retail Sales Food for Home Consumption		062	4.00		Restaurant and Bars (Additional Tax) A		111	1.00	
MRRA Amount D		315	3.50		MRRA Amount D		315	4.00		Retail Sales		017	2.50	
Communications		005	3.50		Communications		005	4.00		MRRA Amount ^D		315	2.50	
Transporting		006	3.50		Transporting		006	4.00		Communications		005	2.50	
Utilities		004	3.50		Utilities		004	4.00		Transporting		006	2.50	
					Use Tax Purchases		029	4.00		Utilities		004	2.50	
					Use Tax From Inventory		030	4.00		Use Tax Purchases		029	2.50	
										Use Tax From Inventory		030	2.50	

CITY/TOWN NAME	REGION / CITY CODE	BUSINESS CODE	TAX RATE	COUNTY	CITY/TOWN NAME	REGION / CITY CODE	BUSINESS CODE	TAX RATE	COUNTY		REGION / TY CODE	BUSINESS CODE	TAX RATE	COUNTY
LAKE HAVASU CITY	LH			MOH	LITCHFIELD PARK	LP			MAR	<u>MAMMOTH</u>	MH			PNL
Amusements		012	2.00		Advertising		018	2.80		Advertising		018	4.00	
Contracting – Prime		015	2.00		Amusements		012	2.80		Amusements		012	4.00	
Contracting – Speculative Builders		016	2.00		Contracting – Prime		015	4.80		Contracting – Prime		015	4.00	
Contracting – Owner Builder		037	2.00		Contracting – Speculative Builders		016	4.80		Contracting – Speculative Builders		016	4.00	
Job Printing		010	2.00		Contracting – Owner Builder		037	4.80		Contracting – Owner Builder		037	4.00	
Jet Fuel Sales (cents per gallon)		049	\$.03		Job Printing		010	2.80		Job Printing		010	4.00	
Manufactured Buildings		027	2.00		Manufactured Buildings		027	2.80		Manufactured Buildings		027	4.00	
Timbering and Other Extraction		020	2.00		Timbering and Other Extraction		020	2.80		Timbering and Other Extraction		020	4.00	
Severance – Metal Mining		019	0.10		Severance – Metal Mining		019	0.10		Severance – Metal Mining		019	0.10	
Publication		009	2.00		Publication		009	2.80		Publication		009	4.00	
Hotels		044	2.00		Hotels		044	2.80		Hotels		044	4.00	
Hotel/Motel (Additional Tax) ^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	f TPP	214	2.00		Commercial Rental, Leasing, & Licensing	for Use	213	2.80		Commercial Rental, Leasing, & Licensing for	Use	213	4.00	
Rental Occupancy		040	2.00		Rental, Leasing, & Licensing for Use of TP	P	214	2.80		Rental, Leasing, & Licensing for Use of TPP		214	4.00	
Restaurant and Bars		011	2.00		Restaurant and Bars		011	2.80		Restaurant and Bars		011	4.00	
Restaurant and Bars (Additional Tax) A		111	1.00		Retail Sales		017	2.80		Retail Sales		017	4.00	
Retail Sales		017	2.00		Retail Sales Food for Home Consumption		062	2.80		Retail Sales Food for Home Consumption		062	4.00	
MRRA Amount D		315	2.00		MRRA Amount D		315	2.80		MRRA Amount D		315	4.00	
Communications		005	2.00		Communications		005	2.80		Communications		005	4.00	
Transporting		006	2.00		Transporting		006	2.80		Transporting		006	4.00	
Utilities		004	2.00		Utilities		004	2.80		Utilities		004	4.00	
Jet Fuel Use Tax (cents per gallon)		051	\$.03		Use Tax Purchases		029	2.80		Use Tax Purchases		029	2.00	
Use Tax Purchases		029	2.00		Use Tax From Inventory		030	2.80		Use Tax From Inventory		030	2.00	
Use Tax From Inventory		030	2.00											

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

729

030

2.00

2.50

Use Tax Purchases (Single Item Over \$5000)

Use Tax From Inventory

TRANSACTION PRIVILEGE AND OTHER TAX RATE TABLES

030

2.00

Effective July 1, 2025

051

029

030

\$.03

2.00

2.00

Jet Fuel Use Tax (cents per gallon)

Use Tax Purchases

Use Tax From Inventory

MUNICIPALITIES TABLE 2 All tax rates are expressed as percentages (%) unless otherwise noted. REGION / BUSINESS TAX REGION / BUSINESS TAX REGION / BUSINESS CITY/TOWN NAME COUNTY **CITY/TOWN NAME CITY/TOWN NAME** COUNTY COUNTY CITY CODE RATE CITY CODE CODE RATE CODE CITY CODE CODE RATE MARANA MA PMA/PNL **MARICOPA** MP PNL **MESA** ME MAR Amusements 012 2.50 Advertising 018 2.00 Advertising 018 2.00 Contracting - Prime 015 4.00 Amusements 012 2.00 Amusements 012 2.00 Contracting - Speculative Builders 016 4.00 Contracting - Prime 015 3.50 Contracting - Prime 015 2.00 Contracting - Owner Builder 037 4.00 Contracting - Speculative Builders 016 3.50 Contracting – Speculative Builders 016 2.00 Job Printing 2.50 Contracting - Owner Builder 037 3.50 Contracting - Owner Builder 037 2.00 010 Manufactured Buildings 027 2.00 Job Printing 010 2.00 Job Printing 010 2.00 Timbering and Other Extraction 020 2.50 Manufactured Buildings 027 2.00 Jet Fuel Sales (cents per gallon) 049 \$.03 Severance - Metal Mining 019 0.10 Timbering and Other Extraction 020 2.00 Manufactured Buildings 027 2.00 Publication 009 2.50 Severance - Metal Mining 019 0.10 Timbering and Other Extraction 020 2.00 Publication Severance - Metal Mining Hotels 044 2.50 009 2.00 019 0.10 Hotels Publication Hotel/Motel (Additional Tax)^B 144 6.00 044 2.00 009 2.00 Commercial Rental, Leasing, & Licensing for Use Hotel/Motel (Additional Tax)B 5.50 Hotels 213 2.50 144 044 2.00 Commercial Rental, Leasing, & Licensing for Use Rental Occupancy 040 2.50 213 2.00 Hotel/Motel (Additional Tax)^B 144 5.00 Rental, Leasing, & Licensing for Use of TPP Rental, Leasing, & Licensing for Use of TPP Commercial Rental, Leasing, & Licensing for Use 214 2.50 214 2.00 213 2.00 Restaurant and Bars Restaurant and Bars 2.00 Rental, Leasing, & Licensing for Use of TPP 011 2.50 011 214 2.00 Retail Sales Retail Sales 2.00 Restaurant and Bars 017 2.50 017 011 2.00 Retails Sales (Single Item Over \$5000) Retail Sales Food for Home Consumption Retail Sales 717 2.00 062 2.00 017 2.00 MRRA Amount D 2.00 MRRA Amount D 315 2.50 MRRA Amount D 315 315 2.00 Communications 005 4.00 Communications 005 2.00 Communications 005 2.00 Transporting 006 2.50 Transporting 006 2.00 Transporting 006 2.00 Utilities 004 4.00 Utilities 004 2.00 Utilities 004 2.00 Use Tax Purchases 029 2.50 Use Tax Purchases 029 2.00 Wastewater Utility Services 485 2.00

Use Tax From Inventory

	REGION / ITY CODE	BUSINESS CODE	TAX RATE	COUNTY		REGION /	BUSINESS CODE	TAX RATE	COUNTY	CITY/TOWN NAME	REGION / CITY CODE	BUSINESS CODE	TAX RATE	COUNTY
<u>MIAMI</u>	MM			GLA	NOGALES	NO			STC	ORO VALLEY	OR			PMA
Advertising		018	2.50		Advertising		018	2.00		Advertising		018	2.50	
Amusements		012	2.50		Amusements		012	2.00		Amusements		012	2.50	
Contracting – Prime		015	2.50		Contracting – Prime		015	2.00		Contracting – Prime		015	4.00	
Contracting – Speculative Builders		016	2.50		Contracting – Speculative Builders		016	2.00		Contracting – Speculative Builders		016	4.00	
Contracting – Owner Builder		037	2.50		Contracting – Owner Builder		037	2.00		Contracting – Owner Builder		037	4.00	
Job Printing		010	2.50		Job Printing		010	2.00		Job Printing		010	2.50	
Manufactured Buildings		027	2.50		Manufactured Buildings		027	2.00		Manufactured Buildings		027	2.50	
Timbering and Other Extraction		020	2.50		Timbering and Other Extraction		020	2.00		Timbering and Other Extraction		020	2.50	
Severance – Metal Mining		019	0.10		Severance – Metal Mining		019	0.10		Severance – Metal Mining		019	0.10	
Publication		009	2.50		Publication		009	2.00		Publication		009	2.50	
Hotels		044	2.50		Hotels		044	2.00		Hotels		044	2.50	
Commercial Rental, Leasing, & Licensing for	Use	213	2.50		Hotel/Motel (Additional Tax) ^B		144	4.00		Hotel/Motel (Additional Tax) B		144	6.00	
Rental, Leasing, & Licensing for Use of TPP		214	2.50		Commercial Rental, Leasing, & Licensing	for Use	213	2.00		Rental Occupancy		040	2.00	
Restaurant and Bars		011	2.50		Rental, Leasing, & Licensing for Use of T	PP	214	2.00		Rental, Leasing, & Licensing for Use of T	PP	214	2.50	
Retail Sales		017	2.50		Restaurant and Bars		011	2.00		Restaurant and Bars		011	2.50	
Retail Sales Food for Home Consumption		062	2.50		Retail Sales		017	2.00		Retail Sales		017	2.50	
MRRA Amount D		315	2.50		Retail Sales for Food for Home Consump	otion	062	2.00		MRRA Amount D		315	2.50	
Communications		005	2.50		MRRA Amount D		315	2.00		Transporting		006	2.50	
Transporting		006	2.50		Communications		005	2.00		Utilities		004	4.00	
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.

004

3.00

Utilities

TRANSACTION PRIVILEGE AND OTHER TAX RATE TABLES

Effective July 1, 2025

004

029

030

3.30

1.80

1.80

MUNICIPALITIES TABLE 2 All tax rates are expressed as percentages (%) unless otherwise noted. REGION / BUSINESS TAX REGION / BUSINESS TAX REGION / BUSINESS **CITY/TOWN NAME** COUNTY **CITY/TOWN NAME** COUNTY CITY/TOWN NAME COUNTY CITY CODE CODE RATE CITY CODE CODE RATE CITY CODE CODE RATE **PAGE** PG COC **PARADISE VALLEY** P۷ 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 Contracting - Owner Builder 2.50 Contracting - Owner Builder 037 2.00 037 3.00 037 Job Printing 010 3.00 Job Printing 2.50 Job Printing 010 2.00 010 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 Publication Publication 009 3.00 009 2.50 009 2.00 Hotels Hotels 044 5.00 044 2.50 Hotels 044 2.00 Hotel/Motel (Additional Tax) B Hotel/Motel (Additional Tax) B Hotel/Motel (Additional Tax) B 144 5.00 144 3.40 144 4.00 Commercial Rental, Leasing, & Licensing for Use Commercial Rental, Leasing, & Licensing for Use Commercial Rental, Leasing, & Licensing for Use 213 3.00 213 1.65 213 2.00 Rental, Leasing, & Licensing for Use of TPP Rental, Leasing, & Licensing for Use of TPP 214 3.00 Commercial Lease (Additional Tax) C 313 0.85 214 2.00 Restaurant and Bars Rental Occupancy 040 1.65 Restaurant and Bars 011 4.00 011 4.00 Rental, Leasing, & Licensing for Use of TPP Retail Sales Retail Sales 017 3.00 214 2.50 017 2.00 Retail Sales (Single Item Portion Over \$3,000) Restaurant and Bars Retail Sales (Single Item Portion Over \$2,500) 387 2.00 011 2.50 467 1.00 Retail Sales Food for Home Consumption Retail Sales MRRA Amount D 062 3.00 017 2.50 315 2.00 MRRA Amount ^C 3.00 Retail Sales Food for Home Consumption 062 2.50 Communications 005 2.00 315 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 Use Tax From Inventory 030 3.00 030 2.50 REGION / BUSINESS BUSINESS TAX REGION / TAX REGION / BUSINESS TAX CITY/TOWN NAME COUNTY CITY/TOWN NAME COUNTY CITY/TOWN NAME COUNTY CITY CODE CODE RATE CITY CODE CODE RATE CITY CODE CODE RATE **PATAGONIA** STC **PAYSON** GLA **PEORIA** MAR/YAV Advertising 3.00 Advertising 3.88 018 018 Advertising 018 1.80 Amusements 012 3.00 Amusements 012 3.88 Amusements 012 2.80 Contracting - Prime Contracting - Prime 015 3.00 015 3.88 Contracting - Prime 015 1.80 Contracting - Speculative Builders Contracting - Speculative Builders 016 3.00 016 3.88 Contracting - Speculative Builders 016 1.80 Contracting - Owner Builder Contracting - Owner Builder 037 3.00 037 3.88 Contracting - Owner Builder 037 1.80 Feed at Wholesale Job Printing 116 3.00 010 3.88 Job Printing 010 1.80 Job Printing 3.00 Manufactured Buildings 027 3.88 010 Manufactured Buildings 027 1.80 Manufactured Buildings Timbering and Other Extraction 027 3.00 020 3.88 Timbering and Other Extraction 020 1.80 Timbering and Other Extraction Severance - Metal Mining 020 3.00 019 0.10 Severance - Metal Mining 019 0.10 Severance - Metal Mining Publication 0.10 009 3.88 019 Publication 009 1.80 Publication Hotels 044 009 3.00 3.88 Hotels 044 1.80 Hotel/Motel (Additional Tax) B Hotels 044 3.00 144 5.00 Hotel/Motel (Additional Tax) B 144 3.80 Commercial Rental, Leasing, & Licensing for Use Hotel/Motel (Additional Tax) B 144 3.00 213 3.88 Commercial Rental, Leasing, & Licensing for Use 213 1.80 Commercial Rental, Leasing, & Licensing for Use 213 3.00 Rental Occupancy 040 2.00 Rental Occupancy 040 1.80 Rental Occupancy Rental, Leasing, & Licensing for Use of TPP 040 3.00 214 3.88 Rental, Leasing, & Licensing for Use of TPP 214 1.80 Rental, Leasing, & Licensing for Use of TPP 214 3.00 Restaurant and Bars 011 3.88 Restaurant and Bars 011 2.80 Restaurant and Bars 011 3.00 Retail Sales 017 3.88 Retail Sales 017 1.80 Retail Sales 017 3.00 Retail Sales Food for Home Consumption 062 3.88 Retail Sales Food for Home Consumption 062 1.60 Retail Sales Food for Home Consumption MRRA Amount D 3.88 062 2.50 315 MRRA Amount D 315 1.80 MRRA Amount [315 3.00 Communications 005 3.88 Communications 005 1.80 Communications 005 3.00 Transporting 006 3.88 Transporting 006 1.80 Utilities Transporting 006 3.00 004 3.88

(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.

Utilities

Use Tax Purchases

Use Tax From Inventory

TRANSACTION PRIVILEGE AND OTHER TAX RATE TABLES

Effective July 1, 2025

CODE

018

012

015

016

037

010

027

020

019

009

044

144

213

214

011

111

017

357

062

315

005

006

004

TAX RATE

3.00

3.00

3.00

3.00

3.00

3.00

3.00

3.00

0.10

3.00

3.00

3.00

3.00

3.00

3.00

2.00

3.00

1.50

3.00

3.00

3.00

3.00

3.00

COUNTY

NAV

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

TABLE 2					MUNICIPALITIES				All tax ra	ates are expressed as percentages (%) u	nless c	oth
	REGION /	BUSINESS CODE	TAX RATE	COUNTY		REGION /	BUSINESS CODE	TAX RATE	COUNTY		EGION / Y CODE	BUS
PHOENIX	PX			MAR	PIMA	PM			GRA	PINETOP-LAKESIDE	PP	
Advertising		018	0.50		Advertising		018	2.00		Advertising		(
<u>Amusements</u>		<mark>012</mark>	<mark>2.80</mark>		Amusements		012	2.00		Amusements		(
Contracting – Prime		<mark>015</mark>	<mark>2.80</mark>		Contracting – Prime		015	3.00		Contracting – Prime		(
Contracting – Speculative Builders		<mark>016</mark>	<mark>2.80</mark>		Contracting – Speculative Builders		016	3.00		Contracting – Speculative Builders		(
Contracting – Owner Builder		<mark>037</mark>	<mark>2.80</mark>		Contracting – Owner Builder		037	3.00		Contracting – Owner Builder		(
Job Printing		<mark>010</mark>	<mark>2.80</mark>		Job Printing		010	2.00		Job Printing		(
Jet Fuel Sales (cents per gallon)		049	\$.0073	2	Manufactured Buildings		027	2.00		Manufactured Buildings		(
Manufactured Buildings		027	<mark>2.80</mark>		Timbering and Other Extraction		020	2.00		Timbering and Other Extraction		(
Timbering and Other Extraction		020	2.80		Severance – Metal Mining		019	0.10		Severance – Metal Mining		(
Severance – Metal Mining		019	0.10		Publication		009	2.00		Publication		(
Publication Publication		009	<mark>2.80</mark>		Hotels		044	2.00		Hotels		(
Hotels		<mark>044</mark>	<mark>2.80</mark>		Commercial Rental, Leasing, & Licensing f		213	2.00		Hotel/Motel (Additional Tax) B		-
Hotel/Motel (Additional Tax) B		144	3.00		Rental, Leasing, & Licensing for Use of TP	P	214	2.00		Commercial Rental, Leasing, & Licensing for	Use	2
Commercial Rental, Leasing, & Licensing	for Use	213	2.80		Restaurant and Bars		011	2.00		Rental, Leasing, & Licensing for Use of TPP		2
Commercial Lease (Additional Tax) ^c		313	0.10		Retail Sales		017	2.00		Restaurant and Bars		(
Rental Occupancy		040	2.30		Retail Sales Food for Home Consumption		062	2.00		Restaurant and Bars (Additional Tax) A		1
Rental, Leasing, & Licensing for Use of T	PP	<mark>214</mark>	2.80		MRRA Amount ^D		315	2.00		Retail Sales		(
Short-Term Motor Vehicle Rental (Additional	Tax) ^E	114	2.00		Communications		005	2.00		Retail Sales (Single Item Portion Over \$5,000	0)	3
Restaurant and Bars		011	<mark>2.80</mark>		Transporting		006	2.00		Retail Sales Food for Home Consumption		(
Retail Sales		017	2.80		Utilities		004	2.00		MRRA Amount ^D		3
Retail Sales (Single Item Portion over \$13	3,886)	164	2.00							Communications		(
MRRA Amount ^D		<mark>315</mark>	2.80							Transporting		(
Communications		005	4.70							Utilities		(
Transporting		006	2.80									
Utilities		004	2.70									
Wastewater Removal Services		485	2.70									
Jet Fuel Use Tax (cents per gallon)		051	\$.0073	2								
Use Tax Purchases		029	<mark>2.80</mark>									
Use Tax Purch (Single Item Portion over \$1	3,886)	168	2.00									
Use Tax From Inventory		030	2.80									

	REGION /	BUSINESS	TAX RATE	COUNTY	CITY/TOWN NAME	REGION /	BUSINESS	TAX RATE	COUNTY		EGION / TY CODE	BUSINESS	TAX RATE	COUN
PRESCOTT	PR	772		YAV	PRESCOTT VALLEY	PL	7722		YAV		QZ	7722		LAP
Advertising		018	2.95		Advertising		018	2.83		Amusements		012	2.50	
Amusements		012	2.95		Amusements		012	2.83		Contracting – Prime		015	3.50	
Contracting – Prime		015	2.95		Contracting – Prime		015	2.83		Contracting – Speculative Builders		016	3.50	
Contracting – Speculative Builders		016	2.95		Contracting – Speculative Builders		016	2.83		Contracting – Owner Builder		037	3.50	
Contracting – Owner Builder		037	2.95		Contracting – Owner Builder		037	2.83		Job Printing		010	2.50	
Feed at Wholesale		116	2.95		Job Printing		010	2.83		Manufactured Buildings		027	3.50	
Job Printing		010	2.95		Manufactured Buildings		027	2.83		Timbering and Other Extraction		020	2.50	
Jet Fuel Sales (cents per gallon)		049	\$.015		Timbering and Other Extraction		020	2.83		Severance – Metal Mining		019	0.10	
Manufactured Buildings		027	2.95		Severance – Metal Mining		019	0.10		Publication		009	2.50	
Timbering and Other Extraction		020	2.95		Publication		009	2.83		Hotels		044	5.50	
Severance – Metal Mining		019	0.10		Hotels		044	2.83		Commercial Rental, Leasing, & Licensing fo		213	2.50	
Publication		009	2.95		Hotel/Motel (Additional Tax) B		144	2.83		Rental, Leasing, & Licensing for Use of TPP	>	214	2.50	
Hotels		044	2.95		Rental, Leasing, & Licensing for Use of 1	TPP	214	2.83		Restaurant and Bars		011	3.00	
Hotel/Motel (Additional Tax) B		144	3.00		Restaurant and Bars		011	2.83		Retail Sales		017	2.50	
Commercial Rental, Leasing, & Licensing for		213	2.95		Retail Sales		017	2.83		Retail Sales (Single Item Portion Over \$10,0	000)	367	1.00	
Rental, Leasing, & Licensing for Use of TPP		214	2.95		Retail Sales Food for Home Consumptio	n	062	2.83		MRRA Amount D		315	2.50	
Restaurant and Bars		011	2.95		MRRA Amount D		315	2.83		Communications		005	2.50	
Retail Sales		017	2.95		Communications		005	2.83		Transporting		006	2.50	
Retail Sales Food for Home Consumption		062	2.95		Transporting		006	2.83		Use Tax Purchases		029	2.50	
MRRA Amount D		315	2.95		Utilities		004	2.83		Use Tax Purchases (Single item portion over \$1	10,000)	369	1.00	
Communications		005	2.95		Wastewater Utility Services		485	2.83		Use Tax From Inventory		030	2.50	
Transporting		006	2.95		Use Tax Purchases		029	2.83						
Utilities		004	2.95		Use Tax From Inventory		030	2.83						
Jet Fuel Use Tax (cents per gallon)		051	\$.015											
Use Tax Purchases		029	2.95											
Use Tax From Inventory		030	2.95											

(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

ΓΕ TABLES Effective July 1, 2025

TABLE 2					MUNICIPALITIES		·		All tax ra	tes are expressed as percentages (%) un	ess otherv	vise no	ted.
CITY/TOWN NAME	REGION / CITY CODE	BUSINESS CODE	TAX RATE		CITY/TOWN NAME	REGION / CITY CODE	BUSINESS CODE	TAX RATE	COUNTY	CITY/TOWN NAME REGION/ CITY COD	BUSINESS CODE	TAX RATE	COUNTY
QUEEN CREEK	QC			MAR/PNL	QUEEN CREEK SPECIAL DISTRICT	QD			MAR	<u>SAFFORD</u> SF			GRA
Advertising		018	2.25		Amusements		012	2.25		Advertising	018	2.50	
Amusements		012	2.25		Job Printing		010	2.25		Amusements	012	2.50	
Contracting – Prime		015	4.25		Publication		009	2.25		Contracting – Prime	015	2.50	
Contracting – Speculative Builders		016	4.25		Hotels		044	2.25		Contracting – Speculative Builders	016	2.50	
Contracting – Owner Builder		037	4.25		Restaurant and Bars		011	2.25		Contracting – Owner Builder	037	2.50	
Job Printing		010	2.25		Retail Sales		017	2.25		Feed at Wholesale	116	2.50	
Manufactured Buildings		027	2.25		Retail Sales Food for Home Consumptio	n	062	2.25		Job Printing	010	2.50	
Timbering and Other Extraction		020	2.25		MRRA Amount D		315	2.25		Manufactured Buildings	027	2.50	
Severance – Metal Mining		019	0.10		Communications		005	2.25		Timbering and Other Extraction	020	2.50	
Publication		009	2.25		Transporting		006	2.25		Severance – Metal Mining	019	0.10	
Hotels		044	2.25		Utilities		004	2.25		Publication	009	2.50	
Hotel/Motel (Additional Tax) ^B		144	3.00							Hotels	044	2.50	
Commercial Rental, Leasing, & Licensing	for Use	213	2.25		Call 480-358-3000 to find out if these rate	s apply to	our busine	ss activ	rities in	Hotel/Motel (Additional Tax) ^B	144	5.00	
Rental, Leasing, & Licensing for Use of TI	PP	214	2.25		Queen Creek.					Commercial Rental, Leasing, & Licensing for Use	213	2.50	
Restaurant and Bars		011	2.25							Rental Occupancy	040	2.50	
Retail Sales		017	2.25							Rental, Leasing, & Licensing for Use of TPP	214	2.50	
Retail Sales Food for Home Consumption	1	062	2.25							Restaurant and Bars	011	2.50	
MRRA Amount D		315	2.25							Retail Sales	017	2.50	
Communications		005	2.25							Retail Sales (Single Item Over \$5,000)	717	1.00	
Transporting		006	2.25							Retail Sales Food for Home Consumption	062	2.50	
Utilities		004	2.25							MRRA Amount D	315	2.50	
Use Tax Purchases		029	2.25							Communications	005	2.50	
Use Tax From Inventory		030	2.25							Transporting	006	2.50	
										Utilities	004	2.50	
										Use Tax Purchases	029	2.50	
										Use Tax Purchases (Single Item Over \$5,000)	729	1.00	
										Use Tax From Inventory	030	2.50	

CITY/TOWN NAME	REGION / CITY CODE	BUSINESS CODE	TAX RATE	COUNTY	CITY/TOWN NAME	REGION / CITY CODE	BUSINESS CODE	TAX RATE	COUNTY	CITY/TOWN NAME	N/CITY BUSI		TAX RATE	COUNTY
<u>SAHUARITA</u>	SA			PMA	SAN LUIS	SU			YMA	SCOTTSDALE	SC			MAR
Amusements		012	2.00		Advertising		018	4.00		Advertising	018		<mark>1.70</mark>	
Contracting – Prime		015	4.00		Amusements		012	4.00		<u>Amusements</u>	012		<mark>1.70</mark>	
Contracting – Speculative Builders		016	4.00		Contracting – Prime		015	4.00		Contracting – Prime	015		<mark>1.70</mark>	
Contracting – Owner Builder		037	4.00		Contracting – Speculative Builders		016	4.00		Contracting – Speculative Builders	<mark>016</mark>		<mark>1.70</mark>	
Job Printing		010	2.00		Contracting – Owner Builder		037	4.00		Contracting – Owner Builder	037		<mark>1.70</mark>	
Manufactured Buildings		027	2.00		Job Printing		010	4.00		Feed at Wholesale	<mark>116</mark>		<mark>1.70</mark>	
Timbering and Other Extraction		020	2.00		Manufactured Buildings		027	4.00		Job Printing	010		<mark>1.70</mark>	
Severance – Metal Mining		019	0.10		Timbering and Other Extraction		020	4.00		Jet Fuel Sales (cents per gallon)	049		.018	
Publication		009	2.00		Severance – Metal Mining		019	0.10		Manufactured Buildings	<mark>027</mark>		<mark>1.70</mark>	
Hotels		044	2.00		Publication		009	4.00		Timbering and Other Extraction	020		<mark>1.70</mark>	
Hotel/Motel (Additional Tax) ^B		144	2.00		Hotels		044	4.00		Severance – Metal Mining	019		0.10	
Commercial Rental, Leasing, & Licensing		213	2.00		Commercial Rental, Leasing, & Licen		213	4.00		Publication	009		<mark>1.70</mark>	
Rental, Leasing, & Licensing for Use of T	ГРР	214	2.00		Rental, Leasing, & Licensing for Use	of TPP	214	4.00		Hotels Process	<mark>044</mark>		<mark>1.70</mark>	
Restaurant and Bars		011	2.00		Restaurant and Bars		011	4.00		Hotel/Motel (Additional Tax) ^B	144	1 5	5.00	
Retail Sales		017	2.00		Retail Sales		017	4.00		Commercial Rental, Leasing, & Licensing for		3 1	<mark>1.70</mark>	
MRRA Amount D		315	2.00		Retail Sales (Single Item Portion Ove	. ,	467	1.50		Rental, Leasing, & Licensing for Use of TPP	<mark>214</mark>	ļ ′	<mark>1.70</mark>	
Communications		005	2.00		Retail Sales Food for Home Consump	otion	062	4.00		Restaurant and Bars	<mark>011</mark>		<mark>1.70</mark>	
Transporting		006	2.00		MRRA Amount D		315	4.00		Retail Sales	017		<mark>1.70</mark>	
Utilities		004	4.00		Communications		005	4.00		Retail Sales Food for Home Consumption	<mark>062</mark>	<u> </u>	<mark>1.70</mark>	
Use Tax Purchases		029	2.00		Transporting		006	4.00		MRRA Amount D	<mark>315</mark>		<mark>1.70</mark>	
Use Tax from Inventory		030	2.00		Utilities		004	4.00		Communications Communications	005		<mark>1.70</mark>	
					Use Tax Purchases		029	4.00		<u>Transporting</u>	006		<mark>1.70</mark>	
					Use Tax Purch (Single Item Portion of	ver \$2,500)	469	1.50		<u>Utilities</u>	004		<mark>1.70</mark>	
					Use Tax From Inventory		030	4.00		Wastewater Removal Services	<mark>485</mark>		<mark>1.70</mark>	
										Jet Fuel Use Tax (cents per gallon)	051	∣ \$.018	
										Use Tax Purchases	029		<mark>1.50</mark>	
										Use Tax From Inventory	030) ′	<mark>1.50</mark>	

(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

BLES Effective July 1, 2025

030

1.95

Use Tax From Inventory

TABLE 2					MUNICIPALITIES				All tax ra	tes are expressed as percentages (%) unle	ss otherw	ise not	ed.
	REGION /	BUSINESS	TAX RATE	COUNTY	CITY/TOWN NAME	REGION / CITY CODE	BUSINESS	TAX RATE	COUNTY	CITY/TOWN NAME REGION / CITY CODE	BUSINESS	TAX RATE	COUNTY
SEDONA	SE			COC/YAV	SHOW LOW	SL			NAV	SIERRA VISTA SR			COH
Amusements		012	3.50		Advertising		018	2.00		Advertising	018	1.95	
Contracting – Prime		015	3.50		Amusements		012	2.00		Amusements	012	1.95	
Contracting – Speculative Builders		016	3.50		Contracting – Prime		015	2.00		Contracting – Prime	015	1.95	
Contracting – Owner Builder		037	3.50		Contracting – Speculative Builders		016	2.00		Contracting – Speculative Builders	016	1.95	
Job Printing		010	3.50		Contracting – Owner Builder		037	2.00		Contracting – Owner Builder	037	1.95	
Manufactured Buildings		027	3.50		Job Printing		010	2.00		Feed at Wholesale	116	1.95	
Timbering and Other Extraction		020	3.50		Manufactured Buildings		027	2.00		Jet Fuel Sales (cents per gallon)	049	\$.02	
Severance – Metal Mining		019	0.10		Timbering and Other Extraction		020	2.00		Job Printing	010	1.95	
Publication		009	3.50		Severance - Metal Mining		019	0.10		Manufactured Buildings	027	1.95	
Hotels		044	3.50		Publication		009	2.00		Timbering and Other Extraction	020	1.95	
Hotel/Motel (Additional Tax) ^B		144	3.50		Hotels		044	2.00		Severance – Metal Mining	019	0.10	
Commercial Rental, Leasing, & Licensing for	r Use	213	3.50		Hotel/Motel (Additional Tax) ^B		144	3.00		Publication	009	1.95	
Rental, Leasing, & Licensing for Use of TPP	•	214	3.50		Commercial Rental, Leasing, & Licensing	g for Use	213	2.00		Extended Stay	244	5.50	
Restaurant and Bars		011	3.50		Rental, Leasing, & Licensing for Use of T	PP	214	2.00		Commercial Rental, Leasing, & Licensing for Use	213	1.00	
Retail Sales		017	3.50		Restaurant and Bars		011	2.00		Rental, Leasing, & Licensing for Use of TPP	214	1.95	
MRRA Amount D		315	3.50		Retail Sales		017	2.00		Restaurant and Bars	011	2.60	
Communications		005	3.50		Retail Sales Food for Home Consumptio	n	062	2.00		Retail Sales	017	1.95	
Transporting		006	3.50		MRRA Amount D		315	2.00		Retail Sales Food for Home Consumption	062	1.95	
Utilities		004	3.50		Communications		005	2.00		MRRA Amount D	315	1.95	
Use Tax Purchases		029	3.00		Transporting		006	2.00		Communications	005	2.00	
Use Tax From Inventory		030	3.00		Utilities		004	2.00		Utilities	004	2.00	
·										Jet Fuel Use Tax (cents per gallon)	051	\$.02	
										Use Tax Purchases	029	1.95	

	REGION /	BUSINESS	TAX RATE	COUNTY	CITY/TOWN NAME	REGION /	BUSINESS	TAX RATE	COUNTY		REGION /	BUSINESS	TAX RATE	COU
OWFLAKE	SN			NAV	SOMERTON	SO			YMA	SOUTH TUCSON	ST			PM
dvertising		018	3.00		Advertising		018	3.30		Advertising		018	5.50	
musements		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	
ob Printing		010	3.00		Job Printing		010	3.30		Job Printing		010	5.50	
Nanufactured Buildings		027	3.00		Manufactured Buildings		027	3.30		Manufactured Buildings		027	5.50	
imbering 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		Commercial Rental, Leasing, & Licensing		213	3.30		Hotel/Motel (Additional Tax) ^B		144	2.00	
Commercial Rental, Leasing, & Licensing for		213	2.00		Rental, Leasing, & Licensing for Use of T	PP	214	3.30		Commercial Rental, Leasing, & Licensing	for Use	213	2.50	
Rental, Leasing, & Licensing for Use of TPP)	214	3.00		Restaurant and Bars		011	3.30		Commercial Lease (Additional Tax) C		313	4.00	
Restaurant and Bars		011	3.00		Retail Sales		017	3.30		Rental, Leasing, & Licensing for Use of TF	PP	214	6.50	
Retail Sales		017	3.00		Retail Sales Food for Home Consumption	n	062	3.30		Restaurant and Bars		011	5.50	
Retail Sales (Single Item Portion Over \$10,0	000)	367	2.00		MRRA Amount D		315	3.30		Retail Sales		017	5.00	
Retail Sales Food for Home Consumption		062	3.00		Communications		005	3.30		Retail Sales Food for Home Consumption		062	1.50	
MRRA Amount ^D		315	3.00		Transporting		006	3.30		MRRA Amount ^D		315	5.00	
Communications		005	3.00		Utilities		004	3.30		Communications		005	5.50	
ransporting		006	3.00		Use Tax Purchases		029	2.50		Transporting		006	5.50	
Jtilities		004	3.00		Use Tax From Inventory		030	2.50		Utilities		004	5.50	
Jse Tax Purchases		029	3.00											
Jse Tax Purchases(Single Item Portion Over \$	\$10,000)	369	2.00											
Use Tax From Inventory		030	3.00											

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

TRANSACTION PRIVILEGE AND OTHER TAX RATE TABLES

Effective July 1, 2025

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

INDLL										(,0)				
CITY/TOWN NAME	REGION / CITY CODE	BUSINESS CODE	TAX RATE	COUNTY		EGION / Y CODE	BUSINESS CODE	TAX RATE	COUNTY		REGION / TY CODE	BUSINESS CODE	TAX RATE	COUN
SPRINGERVILLE	SV			APA	ST JOHNS	SJ			APA	STAR VALLEY	SY			GLA
Advertising		018	3.00		Advertising		018	3.00		Advertising		018	2.00	
Amusements		012	3.00		Amusements		012	3.00		Amusements		012	2.00	
Contracting – Prime		015	3.00		Contracting – Prime		015	3.00		Contracting – Prime		015	2.00	
Contracting – Speculative Builders		016	3.00		Contracting – Speculative Builders		016	3.00		Contracting – Speculative Builders		016	2.00	
Contracting – Owner Builder		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		Commercial Rental, Leasing, & Licensing for	Use	213	2.00	
Rental Occupancy		040	3.00		Commercial Rental, Leasing, & Licensing for	r Use	213	2.00		Rental, Leasing, & Licensing for Use of TPP		214	2.00	
Rental, Leasing, & Licensing for Use of TP	Ρ	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	000)	397	2.00		Retail Sales Food for Home Consumption		062	3.00		MRRA Amount D		315	2.00	
Retail Sales Food for Home Consumption		062	3.00		MRRA Amount D		315	3.00		Communications		005	2.00	
MRRA Amount D		315	3.00		Communications		005	3.00		Transporting		006	2.00	
Communications		005	3.00		Transporting		006	3.00		Utilities		004	2.00	
Transporting		006	3.00		Utilities		004	3.00						
Utilities		004	3.00		Use Tax Purchases		029	3.00						
					Use Tax From Inventory		030	3.00						

CITY/TOWN NAME	REGION / ITY CODE	BUSINESS CODE	TAX RATE	COUNTY	CITY/TOWN NAME	REGION / CITY CODE	BUSINESS CODE	TAX RATE	COUNTY		REGION / CITY CODE	BUSINESS CODE	TAX RATE	COUNTY
SUPERIOR	SI			PNL	SURPRISE	SP			MAR	TAYLOR	TL			NAV
Advertising		018	4.00		Advertising		018	2.80		Advertising		018	3.00	
Amusements		012	4.00		Amusements		012	2.80		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	2.80		Job Printing		010	3.00	
Manufactured Buildings		027	4.00		Job Printing		010	2.80		Manufactured Buildings		027	3.00	
Timbering and Other Extraction		020	4.00		Manufactured Buildings		027	2.80		Timbering and Other Extraction		020	3.00	
Severance – Metal Mining		019	0.10		Timbering and Other Extraction		020	2.80		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	2.80		Hotels		044	3.00	
Hotel/Motel (Additional Tax) ^B		144	4.00		Hotels		044	2.80		Hotel/Motel (Additional Tax) ^B		144	3.00	
Commercial Rental, Leasing, & Licensing	for Use	213	2.00		Hotel/Motel (Additional Tax) ^B		144	4.52		Commercial Rental, Leasing, & Licensing fo	r Use	213	2.00	
Rental, Leasing, & Licensing for Use of TP	P	214	4.00		Commercial Rental, Leasing, & Lic	ensing for Use	213	2.80		Rental, Leasing, & Licensing for Use of TPP	•	214	3.00	
Restaurant and Bars		011	4.00		Rental Occupancy		040	0.00		Restaurant and Bars		011	3.00	
Retail Sales		017	4.00		Rental, Leasing, & Licensing for Us	se of TPP	214	2.80		Retail Sales		017	3.00	
Retail Sales (Single Item Portion Over \$50	00)	407	1.00		Restaurant and Bars		011	3.20		Retail Sales Food for Home Consumption		062	3.00	
MRRA Amount D		315	4.00		Retail Sales		017	2.80		MRRA Amount D		315	3.00	
Communications		005	4.00		MRRA Amount D		315	2.80		Communications		005	3.00	
Transporting		006	4.00		Communications		005	2.80		Transporting		006	3.00	
Utilities		004	4.00		Transporting		006	2.80		Utilities		004	3.00	
					Utilities		004	2.80		Use Tax Purchases		029	3.00	
					Use Tax Purchases		029	2.80		Use Tax From Inventory		030	3.00	
					Use Tax From Inventory		030	2.80						

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

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

TRANSACTION PRIVILEGE AND OTHER TAX RATE TABLES

Effective July 1, 2025

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

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

TABLE 2	MUNICIPALITIES All tax rates are expressed as percentages (%) unless otherwise noted.						1.					
	REGION / CITY CODE	BUSINESS CODE	TAX RATE	COUNTY	CITY/TOWN NAME REGION / CITY CODE	BUSINESS CODE	TAX RATE	COUNTY	CITY/TOWN NAME REGION CITY COD		TAX RATE	COUNTY
<u>TEMPE</u>	TE			MAR	THATCHER TC			GRA	TOLLESON TN			MAR
Advertising		018	1.80		Amusements	012	2.50		Amusements	012	2.50	
Amusements		012	1.80		Contracting – Prime	015	3.50		Contracting – Prime	015	2.50	
Contracting – Prime		015	1.80		Contracting – Speculative Builders	016	3.50		Contracting – Speculative Builders	016	2.50	
Contracting – Speculative Builders		016	1.80		Contracting – Owner Builder	037	3.50		Contracting – Owner Builder	037	2.50	
Contracting – Owner Builder		037	1.80		Job Printing	010	2.50		Job Printing	010	2.50	
Job Printing		010	1.80		Manufactured Buildings	027	2.50		Manufactured Buildings	027	2.50	
Manufactured Buildings		027	1.80		Timbering and Other Extraction	020	2.50		Timbering and Other Extraction	020	2.50	
Timbering and Other Extraction		020	1.80		Severance – Metal Mining	019	0.10		Severance – Metal Mining	019	0.10	
Severance – Metal Mining		019	0.10		Publication	009	2.50		Publication	009	2.50	
Publication		009	1.80		Hotels	044	2.50		Hotels	044	2.50	
Hotels		044	1.80		Hotel/Motel (Additional Tax) ^B	144	3.00		Hotel/Motel (Additional Tax) ^B	144	2.00	
Hotel/Motel (Additional Tax) ^B		144	5.00		Commercial Rental, Leasing, & Licensing for Use	213	2.00		Commercial Rental, Leasing, & Licensing for Use	213	2.50	
Commercial Rental, Leasing, & Licensing	for Use	213	1.80		Rental, Leasing, & Licensing for Use of TPP	214	2.50		Rental, Leasing, & Licensing for Use of TPP	214	2.50	
Rental, Leasing, & Licensing for Use of T	PP	214	1.80		Restaurant and Bars	011	2.50		Restaurant and Bars	011	2.50	
Restaurant and Bars		011	1.80		Retail Sales	017	2.50		Retail Sales	017	2.50	
Retail Sales		017	1.80		Retail Sales (Single Item Over \$5,000)	717	1.00		Retail Sales (Single Item Portion Over \$5,000)	357	2.00	
Retail Sales Food for Home Consumption	1	062	1.80		Retail Sales Food for Home Consumption	062	2.50		Retail Sales Food for Home Consumption	062	2.50	
MRRA Amount D		315	1.80		MRRA Amount D	315	2.50		MRRA Amount D	315	2.50	
Communications		005	1.80		Communications	005	2.50		Communications	005	2.50	
Transporting		006	1.80		Transporting	006	2.50		Transporting	006	2.50	
Utilities		004	1.80		Utilities	004	2.50		Utilities	004	2.50	
Use Tax Purchases		029	1.80		Use Tax Purchases	029	2.50		Use Tax Purchases	029	2.50	
Use Tax From Inventory		030	1.80		Use Tax From Inventory	030	2.50		Use Tax (Single Item Portion Over \$5,000)	359	2.00	
									Use tax From Inventory	030	2.50	

CITY/TOWN NAME	REGION / CITY CODE	BUSINESS CODE	TAX RATE	COUNTY	CITY/TOWN NAME	REGION / CITY CODE	BUSINESS CODE	TAX RATE	COUNTY	CITY/TOWN NAME REGIO		BUSINESS CODE	TAX RATE	COUNTY
TOMBSTONE	TS			СОН	TUCSON	TU			PMA	TUSAYAN TY	1			COC
Advertising		018	3.50		Amusements		012	2.60		Advertising		018	2.00	
Amusements		012	3.50		Contracting – Prime		015	2.60		Amusements		012	2.00	
Contracting – Prime		015	3.50		Contracting – Speculative Builders		016	2.60		Contracting – Prime		015	2.00	
Contracting – Speculative Builders		016	3.5		Contracting – Owner Builder		037	2.60		Contracting – Speculative Builders		016	2.00	
			0		Job Printing		010	2.60		Contracting – Owner Builder		037	2.00	
Contracting – Owner Builder		037	3.50		Manufactured Buildings		027	2.60		Job Printing		010	2.00	
Job Printing		010	3.50		Timbering and Other Extraction		020	2.60		Manufactured Buildings		027	2.00	
Manufactured Buildings		027	3.50		Severance – Metal Mining		019	0.10		Timbering and Other Extraction		020	2.00	
Timbering and Other Extraction		020	3.50		Publication		009	2.60		Severance – Metal Mining		019	0.10	
Severance – Metal Mining		019	0.10		Hotels		044	6.00		Publication		009	2.00	
Publication		009	3.50		Bed Surtax (Additional Tax) (Per nig	,	035	\$4.00 ea		Hotels		044	2.00	
Hotels		044	3.50		Commercial Rental, Leasing, & Licensin		213	2.60		Hotel/Motel (Additional Tax) ^B		144	2.00	
Hotel/Motel (Additional Tax) ^B		144	4.00		Rental, Leasing, & Licensing for Use	of TPP	214	2.60		Commercial Rental, Leasing, & Licensing for U	Jse	213	2.00	
Commercial Rental, Leasing, & Licensing		213	2.50		Restaurant and Bars		011	2.60		Rental, Leasing, & Licensing for Use of TPP		214	2.00	
Rental, Leasing, & Licensing for Use of TF	P	214	3.50		Retail Sales		017	2.60		Restaurant and Bars		011	4.00	
Restaurant and Bars		011	3.50		MRRA Amount D		315	2.60		Retail Sales		017	2.00	
Retail Sales		017	3.50		Communications		005	2.60		MRRA Amount D		315	2.00	
MRRA Amount D		315	3.50		Public Utility (Additional Communica	tions) ^F	105	4.50		Communications		005	2.00	
Communications		005	3.50		Transporting		006	2.60		Transporting		006	2.00	
Transporting		006	3.50		Utilities		004	2.60		Utilities		004	2.00	
					Public Utility (Additional Utility) ⁶		104	4.50						
					Public Utility Right of Way		133	1.50						
					Use Tax Purchases		029	2.60						
					Use Tax From Inventory		030	2.60						
					(F) If you report under Communications (Bu Additional Public Utility tax rate that must b 105). (G) If you report under Utilities (Business co Public Utility tax rate that must be applied a	e applied and r	eported (Busi ty has an Add	ness Code litional						

(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.

006

004

3.50

3.50

Transporting

Utilities

TRANSACTION PRIVILEGE AND OTHER TAX RATE TABLES

062

315

005

006

004

2.20

2.20

3.00

2.20

2.20

Communications

Transporting

Utilities

Effective July 1, 2025

005

006

004

3.00

3.00

3.00

MUNICIPALITIES TABLE 2 All tax rates are expressed as percentages (%) unless otherwise noted. REGION / BUSINESS TAX REGION / BUSINESS TAX REGION / BUSINESS CITY/TOWN NAME COUNTY CITY/TOWN NAME COUNTY **CITY/TOWN NAME** COUNTY CITY CODE CODE RATE CITY CODE CODE RATE CITY CODE CODE RATE WELLTON WT YMA **WICKENBURG** WB MAR/YAV **WILLCOX** WC СОН Advertising 018 3.50 Advertising 018 3.00 Advertising 018 2.20 Amusements 012 3.50 Amusements 012 3.00 Amusements 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 Manufactured Buildings 027 3.00 010 2.20 Timbering and Other Extraction 020 3.50 Manufactured Buildings Timbering and Other Extraction 020 3.00 027 2.20 Severance - Metal Mining 019 0.10 Timbering and Other Extraction Severance - Metal Mining 019 0.10 020 2.20 Publication Publication 009 3.50 Severance - Metal Mining 009 3.00 019 0.10 Hotels Hotels 044 3.50 Publication 009 2.20 044 3.00 Hotel/Motel (Additional Tax)B 3.50 Hotel/Motel (Additional Tax) B 144 144 Hotels 044 2.20 4.00 Commercial Rental, Leasing, & Licensing for Use Commercial Rental, Leasing, & Licensing for Use 213 2.50 Hotel/Motel (Additional Tax)B 144 3.00 213 3.00 Rental, Leasing, & Licensing for Use of TPP Rental, Leasing, & Licensing for Use of TPP 214 3.50 Commercial Rental, Leasing, & Licensing for Use 213 1.70 214 3.00 Restaurant and Bars Restaurant and Bars 011 3.50 Rental Occupancy 040 1.70 011 3.00 Retail Sales Retail Sales 017 3.50 Rental, Leasing, & Licensing for Use of TPP 017 3.00 214 2.20 Retail Sales Food for Home Consumption Retail Sales (Single Item Over \$1,250) 062 3.50 Restaurant and Bars 417 2.00 011 2.20 Retail Sales Food for Home Consumption MRRA Amount D 315 3.50 Retail Sales 062 3.00 017 2.20 Communications 005 3.50 Retail Sales (Single Item Over \$5,000) MRRA Amount D 315 3.00 717 1.69

Retail Sales Food for Home Consumption

MRRA Amount D

Communications

Transporting

Utilities

	REGION / CITY CODE	BUSINESS CODE	TAX RATE	COUNTY		GION / Y CODE	BUSINESS	TAX RATE	COUNTY		REGION / ITY CODE	BUSINESS	TAX RATE	COUNTY
WILLIAMS	WL			COC		WM			GLA/PNL	WINSLOW	WS			NAV
Advertising		018	3.50		Advertising		018	3.50		Advertising		018	3.00	
Amusements		012	3.50		Amusements		012	3.50		Amusements		012	3.00	
Contracting – Prime		015	3.50		Contracting – Prime		015	3.50		Contracting – Prime		015	3.00	
Contracting – Speculative Builders		016	3.50		Contracting – Speculative Builders		016	3.50		Contracting – Speculative Builders		016	3.00	
Contracting – Owner Builder		037	3.50		Contracting – Owner Builder		037	3.50		Contracting – Owner Builder		037	3.00	
Job Printing		010	3.50		Job Printing		010	3.50		Jet Fuel Sales (cents per gallon)		049	\$.03	
Manufactured Buildings		027	3.50		Manufactured Buildings		027	3.50		Job Printing		010	3.00	
Timbering and Other Extraction		020	3.50		Timbering and Other Extraction		020	3.50		Manufactured Buildings		027	3.00	
Severance – Metal Mining		019	0.10		Severance – Metal Mining		019	0.10		Timbering and Other Extraction		020	3.00	
Publication		009	3.50		Publication		009	3.50		Severance – Metal Mining		019	0.10	
Hotels		044	5.50		Hotels		044	3.50		Publication		009	3.00	
Hotel/Motel (Additional Tax)		144	5.50		Commercial Rental, Leasing, & Licensing for	· Use	213	3.50		Hotels		044	3.00	
Commercial Rental, Leasing, & Licensing for	or Use	213	3.00		Rental, Leasing, & Licensing for Use of TPP		214	3.50		Hotel/Motel (Additional Tax) ^B		144	2.00	
Rental, Leasing, & Licensing for Use of TPF	>	214	3.50		Restaurant and Bars		011	3.50		Commercial Rental, Leasing, & Licensing t	for Use	213	3.00	
Restaurant and Bars		011	4.50		Retail Sales		017	3.50		Rental Occupancy		040	3.00	
Retail Sales		017	3.50		Retail Sales Food for Home Consumption		062	3.50		Rental, Leasing, & Licensing for Use of TP	PP	214	3.00	
MRRA Amount D		315	3.50		MRRA Amount D		315	3.50		Restaurant and Bars		011	3.00	
Communications		005	3.50		Communications		005	3.50		Restaurant and Bars (Additional Tax) A		111	2.00	
Transporting		006	3.50		Transporting		006	3.50		Retail Sales		017	3.00	
Utilities		004	3.50							Retail Sales Food for Home Consumption		062	3.00	
										MRRA Amount D		315	3.00	
										Communications		005	3.00	
										Transporting		006	3.00	
										Utilities		004	3.00	

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

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

TRANSACTION PRIVILEGE AND OTHER TAX RATE TABLES

Effective July 1, 2025

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

NOTE: Retail Tax on portion of single item over

\$35,000 is taxed at zero.

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

by the Department of Revenue

Prepared by ADOR's City Services Team

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

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

Arizona State, County and City

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

Effective July 1, 2025

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 Table 6. These codes are detailed in the appropriate tables following.

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

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

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

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

	Table 5			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 additi	ion to th	e transac	tion p	rivilege i	rates sh	own, Ad	ult Use	Marijua	na is s	ubject	to a 169	% excise	tax.		

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

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

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

BISBEE REGION / CITY CODE: BB COUNTY CODE: COH	BUSINESS	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
F	BUCKEYE REGION / CITY CODE: BE COUNTY CODE: MAR		BUSINESS CODE	TAX RATE		BULLHEAD CITY REGION / CITY CODE: BH COUNTY CODE: MOH
A	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)	-	

All tax rates are expressed as percentage (%) unless otherwise noted. Medical Marijuana Retail Sales Medical Marijuana Retail Sales-Item Over Adult Use Marijuana Retail Sales Adult Use Marijuana Retail Sales-Item Over Retail Sales (Accessories and Ancillary Products) Retail Sales (Accessories/Ancillary Products)-Item Over Use Tax Purchases	203 420 	1.50 1.50
Medical Marijuana Retail Sales-Item Over Adult Use Marijuana Retail Sales Adult Use Marijuana Retail Sales-Item Over Retail Sales (Accessories and Ancillary Products) Retail Sales (Accessories/Ancillary Products)-Item Over	 420 	
Adult Use Marijuana Retail Sales Adult Use Marijuana Retail Sales-Item Over Retail Sales (Accessories and Ancillary Products) Retail Sales (Accessories/Ancillary Products)-Item Over		1.50
Adult Use Marijuana Retail Sales-Item Over Retail Sales (Accessories and Ancillary Products) Retail Sales (Accessories/Ancillary Products)-Item Over		1.50
Retail Sales (Accessories and Ancillary Products) Retail Sales (Accessories/Ancillary Products)-Item Over		-
Retail Sales (Accessories/Ancillary Products)-Item Over		
· /	017	1.50
Use Tax Purchases		
	029	1.50
Use Tax Purchases-Item Over		
Use Tax From Inventory	030	1.50
Medical Marijuana Restaurant	221	1.50
Medical Marijuana Restaurant (Additional Tax)		
Adult Use Marijuana Restaurant	421	1.50
Adult Use Marijuana Restaurant (Additional Tax)		

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

Table 6	RETAIL TAX RAT	TES FOR	SALES	IN MUNICIPALITIES
CLARKDALE REGION / CITY CODE: CD COUNTY CODE: YAV	BUSINESS CODE	S TAX RATE		CLIFTON REGION / CITY CODE: CF COUNTY CODE: GRN
All tax rates are expressed as percentage (%) unless other	wise noted.			All tax rates are expressed as percer
Medical Marijuana Retail Sales	203	3.50	_	Medical Marijuana Retail Sales
Medical Marijuana Retail Sales-Item Over			_	Medical Marijuana Retail Sales-Sing
Adult Use Marijuana Retail Sales	420	3.50	_	Adult Use Marijuana Retail Sales
Adult Use Marijuana Retail Sales-Item Over		-	_	Adult Use Marijuana Retail SalesS
Retail Sales (Accessories and Ancillary Products)	017	3.50	_	Retail Sales (Accessories and Ancill
Retail Sales (Accessories/Ancillary Products)-Item Over			_	Retail Sales (Accessories/Ancillary F
Use Tax Purchases	-		_	Use Tax Purchases
Use Tax Purchases-Item Over	-		_	Use Tax Purchases-Item Over
Use Tax From Inventory	-		_	Use Tax From Inventory
Medical Marijuana Restaurant	221	3.50	_	Medical Marijuana Restaurant
Medical Marijuana Restaurant (Additional Tax)	-		_	Medical Marijuana Restaurant (Addi
Adult Use Marijuana Restaurant	421	3.50	_	Adult Use Marijuana Restaurant
Adult Use Marijuana Restaurant (Additional Tax)			_	Adult Use Marijuana Restaurant (Ad

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

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

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

Table 6 RETAIL TAX RATES FOR SALES IN MUNICIPALITIES **COTTONWOOD** BUSINESS TAX RATE REGION / CITY CODE: CW CODE **COUNTY CODE: YAV** All tax rates are expressed as percentage (%) unless otherwise noted. 3.50 203 Medical Marijuana Retail Sales Medical Marijuana Retail Sales-Item Over Adult Use Marijuana Retail Sales 420 3.50 Adult Use Marijuana Retail Sales-Item Over Retail Sales (Accessories and Ancillary Products) 017 3.50 Retail Sales (Accessories/Ancillary Products)-Item Over Use Tax Purchases Use Tax Purchases-Item Over Use Tax From Inventory Medical Marijuana Restaurant 221 3.50 Medical Marijuana Restaurant (Additional Tax) Adult Use Marijuana Restaurant 421 3.50 Adult Use Marijuana Restaurant (Additional Tax)

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

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

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

	Table 6	RETAIL	TAX RATES	FOR	SALES	IN MUNICIPALITIES
	EAGAR REGION / CITY CODE: EG COUNTY CODE: APA		BUSINESS CODE	TAX RATE		EL MIRAGE REGION / CITY CODE: EM COUNTY CODE: MAR
	All tax rates are expressed as percentage (%) unless other	rwise noted.				All tax rates are expressed as percent
	Medical Marijuana Retail Sales		203	3.00		Medical Marijuana Retail Sales
	Medical Marijuana Retail Sales-Single Item Over \$1,000		651	2.00		Medical Marijuana Retail Sales-Item (
	Adult Use Marijuana Retail Sales		420	3.00		Adult Use Marijuana Retail Sales
•	Adult Use Marijuana Retail Sales-Single Item Over \$1,000		667	2.00		Adult Use Marijuana Retail Sales-Iten
٠	Retail Sales (Accessories and Ancillary Products)		017	3.00	-	Retail Sales (Accessories and Ancilla
•	Retail Sales (Accessories/Ancillary Products)-Single Item Or	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	<mark>203</mark>	<mark>2.486</mark>
Medical Marijuana Retail Sales-Item Over	-	
Adult Use Marijuana Retail Sales	<mark>420</mark>	2.486
Adult Use Marijuana Retail Sales-Item Over		
Retail Sales (Accessories and Ancillary Products)	017	2.486
Retail Sales (Accessories/Ancillary Products)-Item Over	-	
Use Tax Purchases	029	2.486
Use Tax Purchases-Item Over		
Use Tax From Inventory	030	2.486
Medical Marijuana Restaurant	221	4.486
Medical Marijuana Restaurant (Additional Tax)		
Adult Use Marijuana Restaurant	<mark>421</mark>	4.486
Adult Use Marijuana Restaurant (Additional Tax)		

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

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

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

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

	Table 6	RETAIL T	AX RATES	FOR	SALES	IN MUNICIPALITIES
REC	LBERT GION / CITY CODE: GB UNTY CODE: MAR		BUSINESS CODE	TAX RATE		GLENDALE REGION / CITY CODE: GE COUNTY CODE: MAR
All t	ax rates are expressed as percentage (%) unless other	rwise noted.				All tax rates are expressed as percent
	Medical Marijuana Retail Sales		203	2.00		Medical Marijuana Retail Sales
	Medical Marijuana Retail Sales-Item Over					Medical Marijuana Retail Sales-Single
A	dult Use Marijuana Retail Sales		420	2.00		Adult Use Marijuana Retail Sales
P	dult Use Marijuana Retail Sales-Item Over		-			Adult Use Marijuana Retail Sales-Sino
F	Retail Sales (Accessories and Ancillary Products)		017	2.00	:	Retail Sales (Accessories and Ancilla
F	Retail Sales (Accessories/Ancillary Products)-Item Over					Retail Sales (Accessories/Ancillary Pr
·	Jse Tax Purchases		029	2.00		Use Tax Purchases
·	Jse Tax Purchases-Item Over			-		Use Tax Purchases-Single Item Over
·	Jse Tax From Inventory		030	2.00		Use Tax From Inventory
N	Medical Marijuana Restaurant		221	2.00		Medical Marijuana Restaurant
N	Medical Marijuana Restaurant (Additional Tax)			-		Medical Marijuana Restaurant (Addition
A	dult Use Marijuana Restaurant		421	2.00		Adult Use Marijuana Restaurant
-	dult Use Marijuana Restaurant (Additional Tax)					Adult Use Marijuana Restaurant (Add

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

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

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

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

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

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

HUACHUCA CITY REGION / CITY CODE: HC COUNTY CODE: COH	BUSINESS	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 1	TAX RATES	FOR	SALES	IN MUNICIPALITIES
	JEROME REGION / CITY CODE: JO COUNTY CODE: YAV		BUSINESS CODE	TAX RATE		KEARNY REGION / CITY CODE: KN COUNTY CODE: PNL
	All tax rates are expressed as percentage (%) unless othe	wise noted.				All tax rates are expressed as percen
	Medical Marijuana Retail Sales		203	3.50	_	Medical Marijuana Retail Sales
	Medical Marijuana Retail Sales-Item Over					Medical Marijuana Retail Sales-Item
	Adult Use Marijuana Retail Sales		420	3.50	-	Adult Use Marijuana Retail Sales
_	Adult Use Marijuana Retail Sales-Item Over				-	Adult Use Marijuana Retail Sales-Iter
	Retail Sales (Accessories and Ancillary Products)		017	3.50	-	Retail Sales (Accessories and Ancilla
_	Retail Sales (Accessories/Ancillary Products)-Item Over				-	Retail Sales (Accessories/Ancillary P
-	Use Tax Purchases				-	Use Tax Purchases
-	Use Tax Purchases-Item Over				-	Use Tax Purchases-Item Over
-	Use Tax From Inventory				-	Use Tax From Inventory
-	Medical Marijuana Restaurant		221	4.50	-	Medical Marijuana Restaurant
-	Medical Marijuana Restaurant (Additional Tax)			-	-	Medical Marijuana Restaurant (Additi
_	Adult Use Marijuana Restaurant		421	4.50	-	Adult Use Marijuana Restaurant
-	Adult Use Marijuana Restaurant (Additional Tax)				-	Adult Use Marijuana Restaurant (Add

BUSINESS CODE	TAX RATE
203	4.00
420	4.00
-	
017	4.00
-	
029	4.00
030	4.00
221	4.00
421	4.00
	203 420 017 029 030 221

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

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

All tax rates are expressed as percentage (%) unless otherwise noted. Medical Marijuana Retail Sales Medical Marijuana Retail Sales-Single Item Over \$5000 Adult Use Marijuana Retail Sales Adult Use Marijuana Retail Sales-Single Item Over \$5000 Retail Sales (Accessories and Ancillary Products) Retail Sales (Accessories/Ancillary Products) Single Item Over \$5000) Use Tax Purchases	664	2.50 2.00 2.50
Medical Marijuana Retail Sales-Single Item Over \$5000 Adult Use Marijuana Retail Sales Adult Use Marijuana Retail Sales-Single Item Over \$5000 Retail Sales (Accessories and Ancillary Products) Retail Sales (Accessories/Ancillary Products) Single Item Over \$5000)	664	2.00
Adult Use Marijuana Retail Sales Adult Use Marijuana Retail Sales-Single Item Over \$5000 Retail Sales (Accessories and Ancillary Products) Retail Sales (Accessories/Ancillary Products) Single Item Over \$5000)	420	2.50
Adult Use Marijuana Retail Sales-Single Item Over \$5000 Retail Sales (Accessories and Ancillary Products) Retail Sales (Accessories/Ancillary Products) Single Item Over \$5000)		
Retail Sales (Accessories and Ancillary Products) Retail Sales (Accessories/Ancillary Products) Single Item Over \$5000)	680	
Retail Sales (Accessories/Ancillary Products) Single Item Over \$5000)	000	2.00
	017	2.50
Use Tax Purchases	717	2.00
	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		2.50
Adult Use Marijuana Restaurant (Additional Tax)	421	

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

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

	Table 6 RET	AIL T	AX RATES	FOR S	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 no	oted.				All tax rates are expressed as perce
	Medical Marijuana Retail Sales		203	3.00	_	Medical Marijuana Retail Sales
	Medical Marijuana Retail Sales-Single Item Portion Over \$3,000		659	2.00	_	Medical Marijuana Retail Sales-Item
	Adult Use Marijuana Retail Sales		420	3.00	_	Adult Use Marijuana Retail Sales
	Adult Use Marijuana Retail Sales-Single Item Portion Over \$3,000		675	2.00	_	Adult Use Marijuana Retail Sales-Ite
	Retail Sales (Accessories and Ancillary Products)		017	3.00	=	Retail Sales (Accessories and Ancil
	Retail Sales (Accessories/Ancillary Products)-Single Item Portion On	er \$3,000	387	2.00	_	Retail Sales (Accessories/Ancillary
	Use Tax Purchases		029	3.00	=	Use Tax Purchases
	Use Tax Purchases-Single Item Portion Over \$3,000		389	2.00	=	Use Tax Purchases-Item Over
_	Use Tax From Inventory		030	3.00	_	Use Tax From Inventory
	Medical Marijuana Restaurant		221	4.00	=	Medical Marijuana Restaurant
	Medical Marijuana Restaurant (Additional Tax)				_	Medical Marijuana Restaurant (Add
_	Adult Use Marijuana Restaurant		421	4.00	_	Adult Use Marijuana Restaurant
_	Adult Use Marijuana Restaurant (Additional Tax)				_	Adult Use Marijuana Restaurant (Ad

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

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

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

	Table 6	RETAIL	TAX RATES	FOR	SALES	IN MUNICIPALITIES
	PAYSON REGION / CITY CODE: PS COUNTY CODE: GLA		BUSINESS CODE	TAX RATE		PEORIA REGION / CITY CODE: PE COUNTY CODE: MAR/YAV
	All tax rates are expressed as percentage (%) unless other	wise noted.				All tax rates are expressed as percent
_	Medical Marijuana Retail Sales		203	3.88		Medical Marijuana Retail Sales
	Medical Marijuana Retail Sales-Item Over					Medical Marijuana Retail Sales-Item (
_	Adult Use Marijuana Retail Sales		420	3.88	•	Adult Use Marijuana Retail Sales
_	Adult Use Marijuana Retail Sales-Item Over		-		•	Adult Use Marijuana Retail Sales-Item
_	Retail Sales (Accessories and Ancillary Products)		017	3.88	-	Retail Sales (Accessories and Ancilla
_	Retail Sales (Accessories/Ancillary Products)-Item Over		-		-	Retail Sales (Accessories/Ancillary Pr
_	Use Tax Purchases		-		-	Use Tax Purchases
_	Use Tax Purchases-Item Over		-		-	Use Tax Purchases-Item Over
	Use Tax From Inventory		-		-	Use Tax From Inventory
	Medical Marijuana Restaurant		221	3.88	-	Medical Marijuana Restaurant
_	Medical Marijuana Restaurant (Additional Tax)		-			Medical Marijuana Restaurant (Addition
_	Adult Use Marijuana Restaurant		421	3.88		Adult Use Marijuana Restaurant
_	Adult Use Marijuana Restaurant (Additional Tax)					Adult Use Marijuana Restaurant (Add
_					-	

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

PHOENIX REGION / CITY CODE: PX COUNTY CODE: MAR	BUSINESS	TAX RATE
All tax rates are expressed as percentage (%) unless otherwise noted.		
Medical Marijuana Retail Sales	203	2.80
Medical Marijuana Retail Sales-Single Item Portion Over \$13,886	685	2.00
Adult Use Marijuana Retail Sales	<mark>420</mark>	2.80
Adult Use Marijuana Retail Sales-Single Item Portion Over \$13,886	684	2.00
Retail Sales (Accessories and Ancillary Products)	017	<mark>2.80</mark>
Retail Sales (Accessories/Ancillary Products)-Single Item Portion Over \$13,886	164	2.00
Use Tax Purchases	029	<mark>2.80</mark>
Use Tax Purchases-Single Item Portion Over \$13,886	168	2.00
Use Tax From Inventory	030	<mark>2.80</mark>
Medical Marijuana Restaurant	221	<mark>2.80</mark>
Medical Marijuana Restaurant (Additional Tax)	-	
Adult Use Marijuana Restaurant	<mark>421</mark>	2.80
Adult Use Marijuana Restaurant (Additional Tax)		

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

	Table 6	RETAIL T	AX RATES	FOR	SALES	IN MUNICIPALITIES
	PINETOP-LAKESIDE REGION / CITY CODE: PP COUNTY CODE: NAV		BUSINESS	TAX RATE		PRESCOTT REGION / CITY CODE: PR COUNTY CODE: YAV
	All tax rates are expressed as percentage (%) unless other	rwise noted.				All tax rates are expressed as percent
	Medical Marijuana Retail Sales		203	3.00	_,	Medical Marijuana Retail Sales
	Medical Marijuana Retail Sales-Single Item Portion Over \$5	,000	656	1.50	_	Medical Marijuana Retail Sales-Item (
	Adult Use Marijuana Retail Sales		420	3.00	-	Adult Use Marijuana Retail Sales
_	Adult Use Marijuana Retail Sales-Single Item Portion Over \$	65,000	672	1.50	-	Adult Use Marijuana Retail Sales-Iten
_	Retail Sales (Accessories and Ancillary Products)		017	3.00	-	Retail Sales (Accessories and Ancilla
_	Retail Sales (Accessories/Ancillary Products)-Single Item Po	ortion Over \$5,000	357	1.50	-	Retail Sales (Accessories/Ancillary Pr
_	Use Tax Purchases				-	Use Tax Purchases
	Use Tax Purchases-Item Over		-		-	Use Tax Purchases-Item Over
	Use Tax From Inventory		-		-	Use Tax From Inventory
_	Medical Marijuana Restaurant		221	3.00	-	Medical Marijuana Restaurant
	Medical Marijuana Restaurant (Additional Tax)		222	2.00	-	Medical Marijuana Restaurant (Addition
_	Adult Use Marijuana Restaurant		421	3.00	-	Adult Use Marijuana Restaurant
	Adult Use Marijuana Restaurant (Additional Tax)		422	2.00	-	Adult Use Marijuana Restaurant (Add

PRESCOTT REGION / CITY CODE: PR COUNTY CODE: YAV	BUSINESS CODE	TAX RATE
All tax rates are expressed as percentage (%) unless otherwise noted.		
Medical Marijuana Retail Sales	203	2.95
Medical Marijuana Retail Sales-Item Over		
Adult Use Marijuana Retail Sales	420	2.95
Adult Use Marijuana Retail Sales-Item Over		
Retail Sales (Accessories and Ancillary Products)	017	2.95
Retail Sales (Accessories/Ancillary Products)-Item Over		
Use Tax Purchases	029	2.95
Use Tax Purchases-Item Over		
Use Tax From Inventory	030	2.95
Medical Marijuana Restaurant	221	2.95
Medical Marijuana Restaurant (Additional Tax)		
Adult Use Marijuana Restaurant	421	2.95
Adult Use Marijuana Restaurant (Additional Tax)		

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

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

	Table 6	RETAIL	TAX RATES	FOR 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	wise noted.				All tax rates are expressed as percent
	Medical Marijuana Retail Sales		203	2.25		Medical Marijuana Retail Sales
	Medical Marijuana Retail Sales-Item Over					Medical Marijuana Retail Sales-Item
	Adult Use Marijuana Retail Sales		420	2.25		Adult Use Marijuana Retail Sales
	Adult Use Marijuana Retail Sales-Item Over				•	Adult Use Marijuana Retail Sales-Iter
	Retail Sales (Accessories and Ancillary Products)		017	2.25	-	Retail Sales (Accessories and Ancilla
•	Retail Sales (Accessories/Ancillary Products)-Item Over				-	Retail Sales (Accessories/Ancillary 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 (Ado

QUEEN CREEK SPECIAL DISTRICT REGION / CITY CODE: QD COUNTY CODE: MAR	BUSINESS CODE	TAX RATE
All tax rates are expressed as percentage (%) unless otherwise noted.		
Medical Marijuana Retail Sales	203	2.25
Medical Marijuana Retail Sales-Item Over		
Adult Use Marijuana Retail Sales	420	2.25
Adult Use Marijuana Retail Sales-Item Over	-	
Retail Sales (Accessories and Ancillary Products)	017	2.25
Retail Sales (Accessories/Ancillary Products)-Item Over	-	
Use Tax Purchases	-	
Use Tax Purchases-Item Over	-	
Use Tax From Inventory	-	
Medical Marijuana Restaurant	221	2.25
Medical Marijuana Restaurant (Additional Tax)		
Adult Use Marijuana Restaurant	421	2.25
Adult Use Marijuana Restaurant (Additional Tax)		

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

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

SAHUARITA REGION / CITY CODE: SA COUNTY CODE: PMA	BUSINESS CODE	TAX RATE
All tax rates are expressed as percentage (%) unless otherwise noted.		
Medical Marijuana Retail Sales	203	2.00
Medical Marijuana Retail Sales-Item Over		
Adult Use Marijuana Retail Sales	420	2.00
Adult Use Marijuana Retail Sales-Item Over	-	-
Retail Sales (Accessories and Ancillary Products)	017	2.00
Retail Sales (Accessories/Ancillary Products)-Item Over		
Use Tax Purchases	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	IN MUNICIPALITIES
	SAN LUIS REGION / CITY CODE: SU COUNTY CODE: YMA		BUSINESS	TAX RATE		SCOTTSDALE REGION / CITY CODE: SC COUNTY CODE: MAR
	All tax rates are expressed as percentage (%) unless other	wise noted.				All tax rates are expressed as percent
	Medical Marijuana Retail Sales		203	4.00	_	Medical Marijuana Retail Sales
	Medical Marijuana Retail Sales-Single Item Portion Over \$2,	500	663	1.50		Medical Marijuana Retail Sales-Item (
	Adult Use Marijuana Retail Sales		420	4.00	-	Adult Use Marijuana Retail Sales
	Adult Use Marijuana Retail Sales-Single Item Portion Over \$	2,500	679	1.50	-	Adult Use Marijuana Retail Sales-Iten
	Retail Sales (Accessories and Ancillary Products)		017	4.00	-	Retail Sales (Accessories and Ancilla
	Retail Sales (Accessories/Ancillary Products)-Single Item Po	ortion 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
	0Medical Marijuana Restaurant		221	4.00	-	Medical Marijuana Restaurant
	Medical Marijuana Restaurant (Additional Tax)				-	Medical Marijuana Restaurant (Addition
-	Adult Use Marijuana Restaurant		421	4.00	-	Adult Use Marijuana Restaurant
-	Adult Use Marijuana Restaurant (Additional Tax)				-	Adult Use Marijuana Restaurant (Add
					_	

SCOTTSDALE REGION / CITY CODE: SC COUNTY CODE: MAR	BUSINESS CODE	TAX RATE
All tax rates are expressed as percentage (%) unless otherwise noted.		
Medical Marijuana Retail Sales	<mark>203</mark>	1.70
Medical Marijuana Retail Sales-Item Over		
Adult Use Marijuana Retail Sales	<mark>420</mark>	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	029	1.50
Use Tax Purchases-Item Over		
Use Tax From Inventory	030	1.50
Medical Marijuana Restaurant	<mark>221</mark>	1.70
Medical Marijuana Restaurant (Additional Tax)		
Adult Use Marijuana Restaurant	<mark>421</mark>	1.70
Adult Use Marijuana Restaurant (Additional Tax)		

SEDONA REGION / CITY CODE: SE COUNTY CODE: COC/YAV	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	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	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
REGION	A VISTA CITY CODE: SR CODE: COH		BUSINESS	TAX RATE		SNOWFLAKE REGION / CITY CODE: SN COUNTY CODE: NAV
All tax rate	es are expressed as percentage (%) unless oth	erwise noted.				All tax rates are expressed as percent
Medica	l Marijuana Retail Sales		203	1.95		Medical Marijuana Retail Sales
Medica	l Marijuana Retail Sales-Item Over					Medical Marijuana Retail Sales-Single
Adult U	se Marijuana Retail Sales		420	1.95		Adult Use Marijuana Retail Sales
Adult U	se Marijuana Retail Sales-Item Over			-		Adult Use Marijuana Retail Sales-Sino
Retail S	Sales (Accessories and Ancillary Products)		017	1.95		Retail Sales (Accessories and Ancilla
Retail S	Gales (Accessories/Ancillary Products)-Item Over		-		:	Retail Sales(Accessories/Ancillary Pro
Use Ta	x Purchases		029	1.95		Use Tax Purchases
Use Ta	x Purchases-Item Over		-		:	Use Tax Purchases-Single Item Portion
Use Ta	x From Inventory		030	1.95		Use Tax From Inventory
Medica	l Marijuana Restaurant		221	2.60		Medical Marijuana Restaurant
Medica	l Marijuana Restaurant (Additional Tax)					Medical Marijuana Restaurant (Addition
Adult U	se Marijuana Restaurant		421	2.60		Adult Use Marijuana Restaurant
Adult U	se Marijuana Restaurant (Additional Tax)		-			Adult Use Marijuana Restaurant (Add

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

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

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

	Table 6	RETAIL	TAX RATE	S FOR	SALES	S IN MUNICIPALITIES
	SPRINGERVILLE REGION / CITY CODE: SV COUNTY CODE: APA		BUSINESS CODE	TAX RATE		ST JOHNS REGION / CITY CODE: SJ COUNTY CODE: APA
	All tax rates are expressed as percentage (%) unless other	wise noted.				All tax rates are expressed as percent
_	Medical Marijuana Retail Sales		203	3.00	_	Medical Marijuana Retail Sales
_	Medical Marijuana Retail Sales-Single Item Portion Over \$1,0	000	660	2.00	_	Medical Marijuana Retail Sales-Item (
	Adult Use Marijuana Retail Sales		420	3.00		Adult Use Marijuana Retail Sales
	Adult Use Marijuana Retail Sales-Single Item Portion Over \$	1,000	676	2.00	-	Adult Use Marijuana Retail Sales-Iten
	Retail Sales (Accessories and Ancillary Products)		017	3.00	-	Retail Sales (Accessories and Ancilla
	Retail Sales (Accessories/Ancillary Products)-Single Item Po	rtion Over \$1,000	397	2.00	-	Retail Sales (Accessories/Ancillary Pr
-	Use Tax Purchases				-	Use Tax Purchases
-	Use Tax Purchases-Item Over				-	Use Tax Purchases-Item Over
-	Use Tax From Inventory				-	Use Tax From Inventory
-	Medical Marijuana Restaurant		221	3.00	-	Medical Marijuana Restaurant
-	Medical Marijuana Restaurant (Additional Tax)				-	Medical Marijuana Restaurant (Addition
-	Adult Use Marijuana Restaurant		421	3.00	-	Adult Use Marijuana Restaurant
-	Adult Use Marijuana Restaurant (Additional Tax)				-	Adult Use Marijuana Restaurant (Add

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

STAR VALLEY REGION / CITY 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	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 S	SALES	IN MUNICIPALITIES
	SURPRISE REGION / CITY CODE: SP COUNTY CODE: MAR		BUSINESS CODE	TAX RATE		TAYLOR REGION / CITY CODE: TL COUNTY CODE: NAV
	All tax rates are expressed as percentage (%) unless other	rwise noted.				All tax rates are expressed as percent
_	Medical Marijuana Retail Sales		203	2.80		Medical Marijuana Retail Sales
	Medical Marijuana Retail Sales-Item Over					Medical Marijuana Retail Sales-Item
	Adult Use Marijuana Retail Sales		420	2.80		Adult Use Marijuana Retail Sales
_	Adult Use Marijuana Retail Sales-Item Over				•	Adult Use Marijuana Retail Sales-Iten
	Retail Sales (Accessories and Ancillary Products)		017	2.80		Retail Sales (Accessories and Ancilla
	Retail Sales (Accessories/Ancillary Products)-Item Over				-	Retail Sales (Accessories/Ancillary Pr
_	Use Tax Purchases		029	2.80	-	Use Tax Purchases
_	Use Tax Purchases-Item Over			-	-	Use Tax Purchases-Item Over
_	Use Tax From Inventory		030	2.80	-	Use Tax From Inventory
_	Medical Marijuana Restaurant		221	3.20	-	Medical Marijuana Restaurant
_	Medical Marijuana Restaurant (Additional Tax)			-	-	Medical Marijuana Restaurant (Additi
_	Adult Use Marijuana Restaurant		421	3.20	-	Adult Use Marijuana Restaurant
_	Adult Use Marijuana Restaurant (Additional Tax)				-	Adult Use Marijuana Restaurant (Add

TAYLOR REGION / CITY CODE: TL COUNTY CODE: NAV	BUSINESS CODE	TAX RATE
All tax rates are expressed as percentage (%) unless otherwise noted.		
Medical Marijuana Retail Sales	203	3.00
Medical Marijuana Retail Sales-Item Over	<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	TAX RATE
All tax rates are expressed as percentage (%) unless otherwise noted.		
Medical Marijuana Retail Sales	203	2.50
Medical Marijuana Retail Sales-Single Item Over \$5,000	664	1.00
Adult Use Marijuana Retail Sales	420	2.50
Adult Use Marijuana Retail Sales-Single Item Over \$5,000	680	1.00
Retail Sales (Accessories and Ancillary Products)	017	2.50
Retail Sales (Accessories/Ancillary Products)-Single Item Over \$5,000	717	1.00
Use Tax Purchases	029	2.50
Use Tax Purchases-Item Over		
Use Tax From Inventory	030	2.50
Medical Marijuana Restaurant	221	2.50
Medical Marijuana Restaurant (Additional Tax)		
Adult Use Marijuana Restaurant	421	2.50
Adult Use Marijuana Restaurant (Additional Tax)		

	Table 6	RETAIL	TAX RATE	S FOR	SALES	S IN MUNICIPALITIES
	TOLLESON REGION / CITY CODE: TN COUNTY CODE: MAR		BUSINESS CODE	TAX RATE		TOMBSTONE REGION / CITY CODE: TS COUNTY CODE: COH
	All tax rates are expressed as percentage (%) unless otherway	vise 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 \$5,0	000	656	2.00		Medical Marijuana Retail Sales-Item (
	Adult Use Marijuana Retail Sales		420	2.50		Adult Use Marijuana Retail Sales
-	Adult Use Marijuana Retail Sales-Single Item Portion Over \$5	5,000	672	2.00		Adult Use Marijuana Retail Sales-Iten
_	Retail Sales (Accessories and Ancillary Products)		017	2.50	-	Retail Sales (Accessories and Ancillar
-	Retail Sales (Accessories/Ancillary Products)-Single Item Pol	rtion Over \$5,00	0 357	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)		

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

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

	Table 6	RETAIL	TAX RATES	FOR	SALES	IN MUNICIPALITIES
Î	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 othe	rwise noted.				All tax rates are expressed as percent
_	Medical Marijuana Retail Sales		203	3.50	_	Medical Marijuana Retail Sales
	Medical Marijuana Retail Sales-Item Over					Medical Marijuana Retail Sales-Single
-	Adult Use Marijuana Retail Sales		420	3.50	-	Adult Use Marijuana Retail Sales
-	Adult Use Marijuana Retail Sales-Item Over		-	-	-	Adult Use Marijuana Retail Sales-Sino
_	Retail Sales (Accessories and Ancillary Products)		017	3.50	-	Retail Sales (Accessories and Ancilla
-	Retail Sales (Accessories/Ancillary Products)-Item Over				-	Retail Sales (Accessories/Ancillary Pr
-	Use Tax Purchases		-		-	Use Tax Purchases
-	Use Tax Purchases-Item Over				-	Use Tax Purchases-Item Over
-	Use Tax From Inventory		-		-	Use Tax From Inventory
-	Medical Marijuana Restaurant		221	3.50	-	Medical Marijuana Restaurant
-	Medical Marijuana Restaurant (Additional Tax)				-	Medical Marijuana Restaurant (Addition
-	Adult Use Marijuana Restaurant		421	3.50	-	Adult Use Marijuana Restaurant
-	Adult Use Marijuana Restaurant (Additional Tax)				-	Adult Use Marijuana Restaurant (Add
-					-	

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

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

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

	Table 6	RETAIL	TAX RATES	FOR S	ALES	IN MUNICIPALITIES
	WINKELMAN REGION / CITY CODE: WM COUNTY CODE: GLA/PNL		BUSINESS CODE	TAX RATE		WINSLOW REGION / CITY CODE: WS COUNTY CODE: NAV
	All tax rates are expressed as percentage (%) unless other	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 CODE	TAX RATE
All tax rates are expressed as percentage (%) unless otherwise noted.		
Medical Marijuana Retail Sales	203	1.70
Medical Marijuana Retail Sales-Item Over		
Adult Use Marijuana Retail Sales	420	1.70
Adult Use Marijuana Retail Sales-Item Over		
Retail Sales (Accessories and Ancillary Products)	017	1.70
Retail Sales Accessories/Ancillary Products)-Item Over		
Use Tax Purchases		
Use Tax Purchases-Item Over		
Use Tax From Inventory		
Medical Marijuana Restaurant	221	1.70
Medical Marijuana Restaurant (Additional Tax)	222	2.00
Adult Use Marijuana Restaurant	421	1.70
Adult Use Marijuana Restaurant (Additional Tax)	422	2.00