

Transaction Privilege and Other Tax Rate Tables

RATE CHANGE(S) EFFECTIVE AUGUST 1, 2025

- Cochise County

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

- Cochise County

(Note: Changes will be highlighted in yellow)

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

- **Table 1** provides the tax rates which **combine** the state's transaction privilege tax rate of 5.6% and the county excise tax rate. Table 1 also includes accounting credit rates for applicable classifications on STATE TAX ONLY. Please use the [Tax Rate Look-Up Tool](#).
- **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		TAX RATES FOR SALES IN THESE COUNTIES														Accounting Credit Rate for Paper Filers (STATE TAX ONLY)	Accounting Credit Rate for Electronic Filers (STATE TAX ONLY)
Business Code	TAXABLE ACTIVITIES ^a	Cochise (COH)	Coconino (COC)	Gila (GLA)	Graham (GRA)	La Paz (LAP)	Maricopa (MAR)	Mohave (MOH)	Navajo (NAV)	Pima (PMA)	Pinal (PNL)	Santa Cruz (STC)	Yavapai (YAV)	Yuma (YMA)	Apache (APA) Greenlee (GRN)		
002	Mining–Nonmetal	3.437%	4.05%	3.75%	3.75%	3.75%	3.562%	3.125%	3.643%	3.437%	3.805%	3.75%	3.593%	3.812%	3.437%	.0313%	.0375%
004	Utilities	6.10%	6.90%	6.60%	6.60%	6.60%	6.30%	5.60%	6.43%	6.10%	6.70%	6.60%	6.35%	6.712%	6.10%	.056%	.0672%
005	Communications ^k	6.10%	6.90%	6.60%	6.60%	6.60%	6.30%	5.60%	6.43%	6.10%	6.70%	6.60%	6.35%	6.712%	6.10%	.056%	.0672%
006	Transporting	6.10%	6.90%	6.60%	6.60%	6.60%	6.30%	5.60%	6.43%	6.10%	6.70%	6.60%	6.35%	6.712%	6.10%	.056%	.0672%
007	Private (Rail) Car	6.10%	6.90%	6.60%	6.60%	6.60%	6.30%	5.60%	6.43%	6.10%	6.70%	6.60%	6.35%	6.712%	6.10%	.056%	.0672%
008	Pipeline	6.10%	6.90%	6.60%	6.60%	6.60%	6.30%	5.60%	6.43%	6.10%	6.70%	6.60%	6.35%	6.712%	6.10%	.056%	.0672%
009	Publication	6.10%	6.90%	6.60%	6.60%	6.60%	6.30%	5.60%	6.43%	6.10%	6.70%	6.60%	6.35%	6.712%	6.10%	.056%	.0672%
010	Job Printing	6.10%	6.90%	6.60%	6.60%	6.60%	6.30%	5.60%	6.43%	6.10%	6.70%	6.60%	6.35%	6.712%	6.10%	.056%	.0672%
011	Restaurants and Bars	6.10%	6.90%	6.60%	6.60%	6.60%	6.30%	5.60%	6.43%	6.10%	6.70%	6.60%	6.35%	6.712%	6.10%	.056%	.0672%
012	Amusement	6.10%	6.90%	6.60%	6.60%	6.60%	6.30%	5.60%	6.43%	6.10%	6.70%	6.60%	6.35%	6.712%	6.10%	.056%	.0672%
013	Commercial Lease	0	0.3%	0.5%	0	0	0.5%	0	0	0.5%	0.5%	0	0	0	0	0	0
014	Personal Property Rental	6.10%	6.90%	6.60%	6.60%	6.60%	6.30%	5.60%	6.43%	6.10%	6.70%	6.60%	6.35%	6.712%	6.10%	.056%	.0672%
414	Peer-to-Peer Car Sharing	6.10%	6.90%	6.60%	6.60%	6.60%	6.30%	5.60%	6.43%	6.10%	6.70%	6.60%	6.35%	6.712%	6.10%	.056%	.0672%
015	Contracting–Prime	6.10%	6.90%	6.60%	6.60%	6.60%	6.30%	5.60%	6.43%	6.10%	6.70%	6.60%	6.35%	6.712%	6.10%	.056%	.0672%
017	Retail	6.10%	6.90%	6.60%	6.60%	6.60%	6.30%	5.60%	6.43%	6.10%	6.70%	6.60%	6.35%	6.712%	6.10%	.056%	.0672%
315	MRRA Amount ^l	6.10%	6.90%	6.60%	6.60%	6.60%	6.30%	5.60%	6.43%	6.10%	6.70%	6.60%	6.35%	6.712%	6.10%	N/A	N/A
019	Severance–Metalliferous Mining	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	.025%	.03%
025	Transient Lodging ^b	6.05%	6.90%	6.60%	6.55%	6.60%	7.27%	5.50%	6.38%	6.05%	6.698%	6.60%	6.325%	6.71%	6.05%	.055%	.066%
325	Online Lodging Marketplace ^m	6.05%	6.60%	6.05%	6.55%	6.60%	5.72%	5.50%	6.38%	5.50%	6.148%	6.60%	6.325%	6.710%	6.05%	.055%	.066%
026	Use Tax–Utilities	6.10%	5.90%	5.60%	6.10%	6.10%	5.60%	5.60%	5.60%	6.10%	6.10%	5.60%	5.60%	6.60%	5.60%	N/A	N/A
029	Use Tax Purchases	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	N/A	N/A
030	Use Tax From Inventory	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	N/A	N/A
033	Telecommunications Devices	1.10%	1.10%	1.10%	1.10%	1.10%	1.10%	1.10%	1.10%	1.10%	1.10%	1.10%	1.10%	1.10%	1.10%	N/A	N/A
041	Municipal Water ^c	65¢	65¢	65¢	65¢	65¢	65¢	65¢	65¢	65¢	65¢	65¢	65¢	65¢	65¢	N/A	N/A
049	Jet Fuel Tax ^d	3.355¢	3.965¢	3.66¢	3.66¢	3.66¢	3.355¢	3.05¢	3.5563¢	3.355¢	3.66¢	3.66¢	3.507¢	3.660¢	3.355¢	N/A	N/A
051	Jet Fuel Use Tax ^d	3.05¢	3.05¢	3.05¢	3.05¢	3.05¢	3.05¢	3.05¢	3.05¢	3.05¢	3.05¢	3.05¢	3.05¢	3.05¢	3.05¢	N/A	N/A
053/055	Rental Car Surcharge ^{e, h}	0	0	0	0	0	\$2.50	0	0	\$3.50	0	0	0	0	0	N/A	N/A
129	Use Tax Direct Payments ⁱ	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	N/A	N/A
153	Rental Car Surcharge–Stadium ^h	0	0	0	0	0	3.25%	0	0	0	0	0	0	0	0	N/A	N/A
911	911 Telecommunications ^g	20¢	20¢	20¢	20¢	20¢	20¢	20¢	20¢	20¢	20¢	20¢	20¢	20¢	20¢	N/A	N/A
912	E911 Prepaid Wireless ^j	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 Hotel tax rate that must be applied and reported (Business Code 144).	(D) Report amount due on materials purchased exempt from tax and incorporated into a Maintenance, Repair, Replacement or Alteration (MRRA) project.	(E) When reporting for Short Term Motor Vehicle you must report Business Code 214 and 114 for this City.

- a) Reduced rates may apply to preexisting contracts without pass through clauses. For information, see the Department's web site at www.azdor.gov.
- b) Unincorporated areas of Pima County add 6%. (Report using REGION CODE PH and class code 000.)
- c) Rate is cents per 1,000 gallons of water. The tax on 100,000 gallons is thus 65 cents. Business code 041 should only be reported in REGION CODE SWD.
- d) Rate is cents per gallon up to 10 million gallons.
- e) Class 053 is for Maricopa filers. Class 055 is for Pima filers.
- f) The Recreational Vehicle Surcharge (023) rate is 50¢ per day on each lease or rental of a parking space for recreational vehicles – End dated 12/31/2017.
- g) Monthly rate per activated service.
- h) The Maricopa County Rental Car Surcharge is the greater of \$2.50 or 3.25% of the gross income of each contract. Report \$2.50 per contract in Class 053. Report the remainder in Class 153.
- i) For use by direct pay permit holders only.
- j) Prepaid wireless communications retailers.
- k) Telecom Service Providers may be required to report under Business Codes 033 & 911 in addition to Business Code 005.
- l) Report amount due on materials purchased exempt from tax and incorporated into a Maintenance, Repair, Replacement or Alteration (MRRA) project.
- m) Unincorporated areas of Pima County add 6%. (Report using REGION CODE PH and class code 300.)

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

TABLE 2				MUNICIPALITIES				All tax rates are expressed as percentages (%) unless otherwise noted.						
CITY/TOWN NAME	REGION / CITY CODE	BUSINESS CODE	TAX RATE	COUNTY	CITY/TOWN NAME	REGION / CITY CODE	BUSINESS CODE	TAX RATE	COUNTY	CITY/TOWN NAME	REGION / CITY CODE	BUSINESS CODE	TAX RATE	COUNTY
APACHE JUNCTION	AJ			MAR/PNL	AVONDALE	AV			MAR	BENSON	BS			COH
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		037	2.40		Contracting – Owner Builder		037	2.50		Contracting – Owner Builder		037	4.00	
Feed at Wholesale		116	2.40		Job Printing		010	2.50		Job Printing		010	3.50	
Job Printing		010	2.40		Manufactured Buildings		027	2.50		Jet Fuel Sales (cents per gallon)		049	\$0.35	
Manufactured Buildings		027	2.40		Timbering and Other Extraction		020	2.50		Manufactured Buildings		027	3.50	
Timbering and Other Extraction		020	2.40		Severance – Metal Mining		019	0.10		Timbering and Other Extraction		020	3.50	
Severance – Metal Mining		019	0.10		Publication		009	2.50		Severance – Metal Mining		019	0.10	
Publication		009	2.40		Hotels		044	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, & Licensing for Use		213	2.20		Rental, Leasing, & Licensing for Use of TPP		214	2.50		Commercial Rental, Leasing, & Licensing for Use		213	2.50	
Rental Occupancy		040	2.20		Restaurant and Bars		011	2.50		Rental, Leasing, & Licensing for Use of TPP		214	2.50	
Rental, Leasing, & Licensing for Use of TPP		214	2.40		Retail Sales		017	2.50		Restaurant and Bars		011	3.50	
Restaurant and Bars		011	2.40		Retail Sales (Single Item Over \$5,000)		717	1.50		Retail Sales		017	3.50	
Retail Sales		017	2.40		Retail Sales Food for Home Consumption		062	2.50		Retail Sales (Single Item Over \$5,000)		717	1.00	
Retail Sales (Single Item Portion Over \$2,000)		297	1.40		MRRA Amount ^D		315	2.50		Retail Sales Food for Home Consumption		062	3.50	
Retail Sales Food for Home Consumption		062	2.40		Communications		005	2.50		MRRA Amount ^D		315	3.50	
MRRA Amount ^D		315	2.40		Transporting		006	2.50		Communications		005	3.50	
Communications		005	3.40		Utilities		004	2.50		Transporting		006	3.50	
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	\$0.35	
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 CODE	TAX RATE	COUNTY	CITY/TOWN NAME	REGION / CITY CODE	BUSINESS CODE	TAX RATE	COUNTY
BISBEE	BB			COH	BUCKEYE	BE			MAR	BULLHEAD CITY	BH			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		037	3.50		Contracting – Owner Builder		037	3.00		Contracting – Owner Builder		037	2.00	
Feed at Wholesale		116	3.50		Feed at Wholesale		116	3.00		Job Printing		010	2.00	
Job Printing		010	3.50		Job Printing		010	3.00		Jet Fuel Sales (cents per gallon)		049	\$0.3	
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	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, & Licensing for Use		213	3.50		Commercial Rental, Leasing, & Licensing for Use		213	2.00		Commercial Rental, Leasing, & Licensing for Use		213	2.00	
Rental, Leasing, & Licensing for Use of TPP		214	3.50		Rental Occupancy		040	2.00		Rental, Leasing, & Licensing for Use of TPP		214	2.00	
Restaurant and Bars		011	3.50		Rental, Leasing, & Licensing for Use of TPP		214	3.00		Restaurant and Bars		011	2.00	
Retail Sales		017	3.50		Restaurant and Bars		011	3.00		Retail Sales		017	2.00	
Retail Sales Food for Home Consumption		062	3.50		Retail Sales		017	3.00		MRRA Amount ^D		315	2.00	
MRRA Amount ^D		315	3.50		Retail Sales (Single Item Over \$5,000)		717	1.10		Communications		005	2.00	
Communications		005	3.50		Retail Sales Food for Home Consumption		062	3.00		Transporting		006	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	\$0.3	
					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)		729	1.10						
					Use Tax From Inventory		030	3.00						

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(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).	(D) Report amount due on materials purchased exempt from tax and incorporated into a Maintenance, Repair, Replacement or Alteration (MRRA) project.	(E) When reporting for Short Term Motor Vehicle you must report Business Code 214 and 114 for this City.

TABLE 2					MUNICIPALITIES					All tax rates are expressed as percentages (%) unless otherwise noted.				
CITY/TOWN NAME	REGION / CITY CODE	BUSINESS CODE	TAX RATE	COUNTY	CITY/TOWN NAME	REGION / CITY CODE	BUSINESS CODE	TAX RATE	COUNTY	CITY/TOWN NAME	REGION / CITY CODE	BUSINESS CODE	TAX RATE	COUNTY
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 Use		213	2.00		Commercial Rental, Leasing, & Licensing for Use		213	3.00		Commercial Rental, Leasing, & Licensing for Use		213	1.80	
Rental, Leasing, & Licensing for Use of TPP		214	3.65		Rental, Leasing, & Licensing for Use of TPP		214	3.00		Rental, Leasing, & Licensing for Use of TPP		214	1.80	
Restaurant and Bars		011	3.65		Restaurant and Bars		011	3.00		Restaurant and Bars		011	1.80	
Retail Sales		017	3.65		Retail Sales		017	3.00		Retail Sales		017	2.00	
Retail Sales (Single Item Portion Over \$5,000)		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	CITY/TOWN NAME	REGION / CITY CODE	BUSINESS CODE	TAX RATE	COUNTY
CAVE CREEK	CK			MAR	CHANDLER	CH			MAR	CHINO VALLEY	CV			YAV
Advertising		018	3.00		Advertising		018	1.50		Advertising		018	4.00	
Amusements		012	3.00		Amusements		012	1.50		Amusements		012	4.00	
Contracting – Prime		015	5.00		Contracting – Prime		015	1.50		Contracting – Prime		015	4.00	
Contracting – Speculative Builders		016	5.00		Contracting – Speculative Builders		016	1.50		Contracting – Speculative Builders		016	4.00	
Contracting – Owner Builder		037	5.00		Contracting – Owner Builder		037	1.50		Contracting – Owner Builder		037	4.00	
Feed at Wholesale		116	3.00		Job Printing		010	1.50		Job Printing		010	4.00	
Job Printing		010	3.00		Jet Fuel Sales (cents per gallon)		049	\$.023		Jet Fuel Sales (cents per gallon)		049	\$.015	
Manufactured Buildings		027	3.00		Manufactured Buildings		027	1.50		Manufactured Buildings		027	2.00	
Timbering and Other Extraction		020	3.00		Timbering and Other Extraction		020	1.50		Timbering and Other Extraction		020	4.00	
Severance – Metal Mining		019	0.10		Severance – Metal Mining		019	0.10		Severance – Metal Mining		019	0.10	
Publication		009	3.00		Publication		009	1.50		Publication		009	4.00	
Hotels		044	3.00		Hotels		044	1.50		Hotels		044	4.00	
Hotel/Motel (Additional Tax) ^B		144	4.00		Hotel/Motel (Additional Tax) ^B		144	2.90		Hotel/Motel (Additional Tax) ^B		144	4.00	
Commercial Rental, Leasing, & Licensing 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 Consumption		062	3.00		MRRA Amount ^D		315	1.50		Retail Sales Food for Home Consumption		062	4.00	
MRRA Amount ^D		315	3.00		Communications		005	2.75		MRRA Amount ^D		315	4.00	
Communications		005	3.00		Transporting		006	1.50		Communications		005	4.00	
Transporting		006	3.00		Utilities		004	2.75		Transporting		006	4.00	
Utilities		004	3.00		Jet Fuel Use Tax (cents per gallon)		051	\$.023		Utilities		004	4.00	
Use Tax Purchases		029	3.00		Use Tax Purchases		029	1.50		Jet Fuel Use Tax (cents per gallon)		051	\$.015	
Use Tax From Inventory		030	3.00		Use Tax From Inventory		030	1.50		Use Tax Purchases		029	3.00	
										Use Tax From Inventory		030	3.00	

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

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

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

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

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

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

TABLE 2					MUNICIPALITIES					All tax rates are expressed as percentages (%) unless otherwise noted.				
CITY/TOWN NAME	REGION / CITY CODE	BUSINESS CODE	TAX RATE	COUNTY	CITY/TOWN NAME	REGION / CITY CODE	BUSINESS CODE	TAX RATE	COUNTY	CITY/TOWN NAME	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 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 TPP		214	3.00		Commercial Rental, Leasing, & Licensing for Use		213	2.00	
Rental, Leasing, & Licensing for Use of TPP		214	3.50		Restaurant and Bars		011	3.00		Rental Occupancy		040	2.00	
Restaurant and Bars		011	3.50		Retail Sales		017	3.00		Rental, Leasing, & Licensing for Use of TPP		214	2.00	
Retail Sales		017	3.50		Retail Sales (Single Item Portion Over \$9,999)		377	2.00		Restaurant and Bars		011	3.50	
Retail Sales Food for Home Consumption		062	3.00		Retail Sales Food for Home Consumption		062	3.00		Retail Sales		017	3.00	
MRRA Amount ^D		315	3.50		MRRA Amount ^D		315	3.00		Retail Sales Food for Home Consumption		062	3.00	
Communications		005	3.50		Communications		005	3.00		MRRA Amount ^D		315	3.00	
Transporting		006	3.50		Transporting		006	3.00		Communications		005	7.00	
Utilities		004	3.50		Utilities		004	3.00		Transporting		006	2.00	
										Utilities		004	2.00	
										Use Tax Purchases		029	3.00	
										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	CITY/TOWN NAME	REGION / CITY CODE	BUSINESS CODE	TAX RATE	COUNTY
COOLIDGE	CL			PNL	COTTONWOOD	CW			YAV	DEWEY-HUMBOLDT	DH			YAV
Advertising		018	3.00		Advertising		018	3.50		Advertising		018	2.00	
Amusements		012	3.00		Amusements		012	3.50		Amusements		012	2.00	
Contracting – Prime		015	4.00		Contracting – Prime		015	4.50		Contracting – Prime		015	2.00	
Contracting – Speculative Builders		016	4.00		Contracting – Speculative Builders		016	4.50		Contracting – Speculative Builders		016	2.00	
Contracting – Owner Builder		037	4.00		Contracting – Owner Builder		037	4.50		Contracting – Owner Builder		037	2.00	
Feed at Wholesale		116	3.00		Job Printing		010	3.50		Job Printing		010	2.00	
Job Printing		010	3.00		Manufactured Buildings		027	3.50		Manufactured Buildings		027	2.00	
Manufactured Buildings		027	3.00		Timbering and Other Extraction		020	3.50		Timbering and Other Extraction		020	2.00	
Timbering and Other Extraction		020	3.00		Severance – Metal Mining		019	0.10		Severance – Metal Mining		019	0.10	
Severance – Metal Mining		019	0.10		Publication		009	3.50		Publication		009	2.00	
Publication		009	3.00		Hotels		044	3.50		Hotels		044	2.00	
Hotels		044	3.00		Hotel/Motel (Additional Tax) ^B		144	3.50		Hotel/Motel (Additional Tax) ^B		144	2.00	
Hotel/Motel (Additional Tax) ^B		144	3.00		Commercial Rental, Leasing, & Licensing for Use		213	3.50		Commercial Rental, Leasing, & Licensing for Use		213	2.00	
Commercial Rental, Leasing, & Licensing for Use		213	3.00		Rental Occupancy		040	3.50		Rental, Leasing, & Licensing for Use of TPP		214	2.00	
Rental Occupancy		040	3.00		Rental, Leasing, & Licensing for Use of TPP		214	3.50		Restaurant and Bars		011	2.00	
Rental, Leasing, & Licensing for Use of TPP		214	3.00		Restaurant and Bars		011	3.50		Retail Sales		017	2.00	
Restaurant and Bars		011	3.00		Retail Sales		017	3.50		Retail Sales Food for Home Consumption		062	2.00	
Retail Sales		017	3.00		Retail Sales Food for Home Consumption		062	3.50		MRRA Amount ^D		315	2.00	
Retail Sales (Single Item Over \$10,000)		917	1.50		MRRA Amount ^D		315	3.50		Communications		005	2.00	
Retail Sales Food for Home Consumption		062	3.00		Communications		005	3.50		Transporting		006	2.00	
MRRA Amount ^D		315	3.00		Transporting		006	3.50		Utilities		004	2.00	
Communications		005	3.00		Utilities		004	1.50		Use Tax Purchases		029	2.00	
Transporting		006	3.00							Use Tax From Inventory		030	2.00	
Utilities		004	3.00											
Use Tax Purchases		029	3.00											
Use Tax Purchases (Single Item Over \$10,000)		929	1.50											
Use Tax From Inventory		030	3.00											

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

TABLE 2					MUNICIPALITIES					All tax rates are expressed as percentages (%) unless otherwise noted.				
CITY/TOWN NAME	REGION / CITY CODE	BUSINESS CODE	TAX RATE	COUNTY	CITY/TOWN NAME	REGION / CITY CODE	BUSINESS CODE	TAX RATE	COUNTY	CITY/TOWN NAME	REGION / CITY CODE	BUSINESS CODE	TAX RATE	COUNTY
DOUGLAS	DL			COH	DUNCAN	DC			GRN	EAGAR	EG			APA
Advertising		018	3.80		Advertising		018	2.00		Amusements		012	3.00	
Amusements		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		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, & Licensing for Use		213	3.00	
Hotel/Motel (Additional Tax) ^B		144	4.00		Commercial Rental, Leasing, & Licensing for Use		213	2.00		Rental Occupancy		040	3.00	
Commercial Rental, Leasing, & Licensing for Use		213	2.80		Rental, Leasing, & Licensing for Use of TPP		214	2.00		Rental, Leasing, & Licensing for Use of TPP		214	3.00	
Rental Occupancy		040	2.80		Restaurant and Bars		011	2.00		Restaurant and Bars		011	3.00	
Rental, Leasing, & Licensing for Use of 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 Consumption		062	2.00		Retail Sales (Single Item Over \$1,000)		157	2.00	
Retail Sales		017	3.80		MRRA Amount ^D		315	2.00		Retail Sales Food for Home Consumption		062	3.00	
Retail Sales (Single Item Portion Over \$10,000)		367	2.80		Communications		005	2.00		MRRA Amount ^D		315	3.00	
Retail Sales Food for Home Consumption		062	3.80		Transporting		006	2.00		Communications		005	3.00	
MRRA Amount ^D		315	3.80		Utilities		004	2.00		Transporting		006	3.00	
Communications		005	3.80							Utilities		004	3.00	
Transporting		006	3.80							Use Tax Purchases		029	3.00	
Utilities		004	3.80							Use Tax Purchases (Single Item Over \$1,000)		159	2.00	
Use Tax Purchases		029	3.80							Use Tax From Inventory		030	3.00	
Use Tax Purchases (Single Item Portion Over \$10,000)		369	2.80											
Use Tax From Inventory		030	3.80											

CITY/TOWN NAME	REGION / CITY CODE	BUSINESS CODE	TAX RATE	COUNTY	CITY/TOWN NAME	REGION / CITY CODE	BUSINESS CODE	TAX RATE	COUNTY	CITY/TOWN NAME	REGION / CITY CODE	BUSINESS CODE	TAX RATE	COUNTY
EL MIRAGE	EM			MAR	ELOY	EL			PNL	FLAGSTAFF	FS			COC
Advertising		018	3.00		Advertising		018	3.00		Advertising		018	2.486	
Amusements		012	3.00		Amusements		012	3.00		Amusements		012	2.486	
Contracting – Prime		015	3.00		Contracting – Prime		015	4.50		Contracting – Prime		015	2.486	
Contracting – Speculative Builders		016	3.00		Contracting – Speculative Builders		016	4.50		Contracting – Speculative Builders		016	2.486	
Contracting – Owner Builder		037	3.00		Contracting – Owner Builder		037	4.50		Contracting – Owner Builder		037	2.486	
Job Printing		010	3.00		Job Printing		010	3.00		Feed at Wholesale		116	2.486	
Manufactured Buildings		027	3.00		Manufactured Buildings		027	3.00		Job Printing		010	2.486	
Timbering and Other Extraction		020	3.00		Timbering and Other Extraction		020	3.00		Manufactured Buildings		027	2.486	
Severance – Metal Mining		019	0.10		Severance – Metal Mining		019	0.10		Timbering and Other Extraction		020	2.486	
Publication		009	3.00		Publication		009	3.00		Severance – Metal Mining		019	0.100	
Hotels		044	3.00		Hotels		044	4.00		Publication		009	2.486	
Hotel/Motel (Additional Tax) ^B		144	2.00		Hotel/Motel (Additional Tax) ^B		144	3.00		Hotels		044	4.486	
Commercial Rental, Leasing, & Licensing for Use		213	3.00		Commercial Rental, Leasing, & Licensing for Use		213	3.00		Commercial Rental, Leasing, & Licensing for Use		213	2.486	
Rental, Leasing, & Licensing for Use of TPP		214	3.00		Rental Occupancy		040	3.00		Rental, Leasing, & Licensing for Use of TPP		214	2.486	
Restaurant and Bars		011	3.00		Rental, Leasing, & Licensing for Use of TPP		214	3.00		Restaurant and Bars		011	4.486	
Retail Sales		017	3.00		Restaurant and Bars		011	5.00		Retail Sales		017	2.486	
Retail Sales Food for Home Consumption		062	3.00		Retail Sales		017	3.00		MRRA Amount ^D		315	2.486	
MRRA Amount ^D		315	3.00		Retail Sales (Single Item Portion Over \$6,000)		337	1.50		Communications		005	2.486	
Communications		005	3.00		Retail Sales Food for Home Consumption		062	2.00		Transporting		006	2.486	
Transporting		006	3.00		MRRA Amount ^D		315	3.00		Utilities		004	2.486	
Utilities		004	3.00		Communications		005	3.00		Public Utility Right of Way		133	2.000	
Use Tax Purchases		029	3.00		Transporting		006	3.00		Use Tax Purchases		029	2.486	
Use Tax From Inventory		030	3.00		Utilities		004	3.00		Use Tax From Inventory		030	2.486	
					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						

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TABLE 2					MUNICIPALITIES					All tax rates are expressed as percentages (%) unless otherwise noted.				
CITY/TOWN NAME	REGION / CITY CODE	BUSINESS CODE	TAX RATE	COUNTY	CITY/TOWN NAME	REGION / CITY CODE	BUSINESS CODE	TAX RATE	COUNTY	CITY/TOWN NAME	REGION / CITY CODE	BUSINESS CODE	TAX RATE	COUNTY
FLORENCE	FL			PNL	FOUNTAIN HILLS	FH			MAR	FREDONIA	FD			COC
Advertising		018	2.00		Advertising		018	2.90		Advertising		018	4.00	
Amusements		012	2.00		Amusements		012	2.90		Amusements		012	4.00	
Contracting – Prime		015	4.00		Contracting – Prime		015	2.90		Contracting – Prime		015	4.00	
Contracting – Speculative Builders		016	4.00		Contracting – Speculative Builders		016	2.90		Contracting – Speculative Builders		016	4.00	
Contracting – Owner Builder		037	4.00		Contracting – Owner Builder		037	2.90		Contracting – Owner Builder		037	4.00	
Job Printing		010	2.00		Job Printing		010	2.90		Job Printing		010	4.00	
Manufactured Buildings		027	2.00		Manufactured Buildings		027	2.90		Manufactured Buildings		027	4.00	
Timbering and Other Extraction		020	2.00		Timbering and Other Extraction		020	2.90		Timbering and Other Extraction		020	4.00	
Severance – Metal Mining		019	0.10		Severance – Metal Mining		019	0.10		Severance – Metal Mining		019	0.10	
Publication		009	2.00		Publication		009	2.90		Publication		009	4.00	
Hotels		044	2.00		Hotels		044	2.90		Hotels		044	4.00	
Hotel/Motel (Additional Tax) ^B		144	2.00		Hotel/Motel (Additional Tax) ^B		144	4.00		Commercial Rental, Leasing, & Licensing for Use		213	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		011	2.00		Rental, Leasing, & Licensing for Use of TPP		214	2.90		Retail Sales		017	4.00	
Retail Sales		017	2.00		Retail Sales and Bars		011	2.90		Retail Sales Food for Home Consumption		062	4.00	
Retail Sales Food for Home Consumption		062	2.00		Retail Sales		017	2.90		MRRA Amount ^D		315	4.00	
MRRA Amount ^D		315	2.00		Retail Sales Food for Home Consumption		062	2.90		Communications		005	4.00	
Communications		005	2.00		MRRA Amount ^D		315	2.90		Transporting		006	4.00	
Transporting		006	2.00		Communications		005	2.90		Utilities		004	4.00	
Utilities		004	2.00		Transporting		006	2.90		Use Tax Purchases		029	4.00	
Use Tax Purchases		029	2.00		Utilities		004	2.90		Use Tax From Inventory		030	4.00	
Use Tax From Inventory		030	2.00		Use Tax Purchases		029	2.90						
					Use Tax From Inventory		030	2.90						

CITY/TOWN NAME	REGION / CITY CODE	BUSINESS CODE	TAX RATE	COUNTY	CITY/TOWN NAME	REGION / CITY CODE	BUSINESS CODE	TAX RATE	COUNTY	CITY/TOWN NAME	REGION / CITY CODE	BUSINESS CODE	TAX RATE	COUNTY
GILA BEND	GI			MAR	GILBERT	GB			MAR	GLENDALE	GE			MAR
Amusements		012	3.50		Advertising		018	2.00		Advertising		018	2.90	
Contracting – Prime		015	3.50		Amusements		012	2.00		Amusements		012	2.90	
Contracting – Speculative Builders		016	3.50		Contracting – Prime		015	2.00		Contracting – Prime		015	2.90	
Contracting – Owner Builder		037	3.50		Contracting – Speculative Builders		016	2.00		Contracting – Speculative Builders		016	2.90	
Feed at Wholesale		116	3.50		Contracting – Owner Builder		037	2.00		Contracting – Owner Builder		037	2.90	
Job Printing		010	3.50		Job Printing		010	2.00		Job Printing		010	2.90	
Manufactured Buildings		027	3.50		Manufactured Buildings		027	2.00		Jet Fuel Sales (cents per gallon)		049	\$0.28	
Jet Fuel Sales (cents per gallon)		049	\$0.03		Publication		009	2.00		Manufactured Buildings		027	2.90	
Timbering and Other Extraction		020	3.50		Hotels		044	2.00		Timbering and Other Extraction		020	2.90	
Severance – Metal Mining		019	0.10		Hotel/Motel (Additional Tax) ^B		144	5.00		Severance – Metal Mining		019	0.10	
Publication		009	3.50		Commercial Rental, Leasing, & Licensing for Use		213	2.00		Publication		009	2.90	
Hotels		044	3.50		Rental, Leasing, & Licensing for Use of TPP		214	2.00		Hotels		044	2.90	
Hotel/Motel (Additional Tax) ^B		144	2.00		Rental, Leasing, & Licensing for Use of TPP		214	2.00		Hotel/Motel (Additional Tax) ^B		144	5.00	
Commercial Rental, Leasing, & Licensing for Use		213	3.00		Retail Sales		017	2.00		Commercial Rental, Leasing, & Licensing for Use		213	2.90	
Rental, Leasing, & Licensing for Use of TPP		214	3.50		Retail Sales Food for Home Consumption		062	2.00		Rental, Leasing, & Licensing for Use of TPP		214	2.90	
Restaurant and Bars		011	3.50		MRRA Amount ^D		315	2.00		Restaurant and Bars		011	3.90	
Retail Sales		017	3.50		Communications		005	2.00		Retail Sales		017	2.90	
Retail Sales Food for Home Consumption		062	3.50		Transporting		006	2.00		Retail Sales (Single Item Over \$5,000)		717	2.20	
MRRA Amount ^D		315	3.50		Utilities		004	2.00		Retail Sales Food for Home Consumption		062	2.50	
Communications		005	3.50		Use Tax Purchases		029	2.00		MRRA Amount ^D		315	2.90	
Transporting		006	3.50		Use Tax From Inventory		030	2.00		Communications		005	6.10	
Utilities		004	3.50							Transporting		006	2.90	
Jet Fuel Use Tax (cents per gallon)		051	\$0.03							Utilities		004	2.90	
Use Tax Purchases		029	1.50							Jet Fuel Use Tax (cents per gallon)		051	\$0.28	
Use Tax From Inventory		030	1.50							Use Tax Purchases		029	2.90	
										Use Tax (Single Item Over \$5,000)		729	2.20	
										Use Tax From Inventory		030	2.90	

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

TABLE 2					MUNICIPALITIES					All tax rates are expressed as percentages (%) unless otherwise noted.				
CITY/TOWN NAME	REGION / CITY CODE	BUSINESS CODE	TAX RATE	COUNTY	CITY/TOWN NAME	REGION / CITY CODE	BUSINESS CODE	TAX RATE	COUNTY	CITY/TOWN NAME	REGION / CITY CODE	BUSINESS CODE	TAX RATE	COUNTY
<u>GLOBE</u>	GL			GLA	<u>GOODYEAR</u>	GY			MAR	<u>GUADALUPE</u>	GU			MAR
Advertising		018	3.30		Advertising		018	2.50		Advertising		018	4.00	
Amusements		012	3.30		Amusements		012	2.50		Amusements		012	5.00	
Contracting – Prime		015	3.30		Contracting – Prime		015	3.50		Contracting – Prime		015	4.00	
Contracting – Speculative Builders		016	3.30		Contracting – Speculative Builders		016	3.50		Contracting – Speculative Builders		016	4.00	
Contracting – Owner Builder		037	3.30		Contracting – Owner Builder		037	3.50		Contracting – Owner Builder		037	4.00	
Job Printing		010	3.30		Job Printing		010	2.50		Job Printing		010	4.00	
Manufactured Buildings		027	3.30		Jet Fuel Sales (cents per gallon)		049	\$.03		Manufactured Buildings		027	4.00	
Timbering and Other Extraction		020	3.30		Manufactured Buildings		027	2.50		Timbering and Other Extraction		020	4.00	
Severance – Metal Mining		019	0.10		Timbering and Other Extraction		020	2.50		Severance – Metal Mining		019	0.10	
Publication		009	3.30		Severance – Metal Mining		019	0.10		Publication		009	4.00	
Hotels		044	3.30		Publication		009	2.50		Hotels		044	4.00	
Hotel/Motel (Additional Tax) ^B		144	3.00		Hotels		044	2.50		Hotel/Motel (Additional Tax) ^B		144	6.00	
Commercial Rental, Leasing, & Licensing for 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 Use		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		Retail Sales 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						
					Use Tax Purchases (Single Item Over \$5,000)		729	1.20						
					Use Tax From Inventory		030	2.50						

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

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

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

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

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

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

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

TABLE 2					MUNICIPALITIES					All tax rates are expressed as percentages (%) unless otherwise noted.				
CITY/TOWN NAME	REGION / CITY CODE	BUSINESS CODE	TAX RATE	COUNTY	CITY/TOWN NAME	REGION / CITY CODE	BUSINESS CODE	TAX RATE	COUNTY	CITY/TOWN NAME	REGION / CITY CODE	BUSINESS CODE	TAX RATE	COUNTY
JEROME	JO			YAV	KEARNY	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, & Licensing for Use		213	3.50		Rental, Leasing, & Licensing for Use of TPP		214	4.00		Commercial Rental, Leasing, & Licensing for Use		213	2.00	
Rental, Leasing, & Licensing for Use of TPP		214	3.50		Restaurant and Bars		011	4.00		Rental, Leasing, & Licensing for Use of TPP		214	2.50	
Restaurant and Bars		011	4.50		Retail Sales		017	4.00		Restaurant and Bars		011	2.50	
Retail Sales		017	3.50		Retail Sales Food for Home Consumption		062	4.00		Restaurant and Bars (Additional Tax) ^A		111	1.00	
MRRA Amount ^D		315	3.50		MRRA Amount ^D		315	4.00		Retail Sales		017	2.50	
Communications		005	3.50		Communications		005	4.00		MRRA Amount ^D		315	2.50	
Transporting		006	3.50		Transporting		006	4.00		Communications		005	2.50	
Utilities		004	3.50		Utilities		004	4.00		Transporting		006	2.50	
					Use Tax Purchases		029	4.00		Utilities		004	2.50	
					Use Tax From Inventory		030	4.00		Use Tax Purchases		029	2.50	
										Use Tax From Inventory		030	2.50	

CITY/TOWN NAME	REGION / CITY CODE	BUSINESS CODE	TAX RATE	COUNTY	CITY/TOWN NAME	REGION / CITY CODE	BUSINESS CODE	TAX RATE	COUNTY	CITY/TOWN NAME	REGION / CITY CODE	BUSINESS CODE	TAX RATE	COUNTY
LAKE HAVASU CITY	LH			MOH	LITCHFIELD PARK	LP			MAR	MAMMOTH	MH			PNL
Amusements		012	2.00		Advertising		018	2.80		Advertising		018	4.00	
Contracting – Prime		015	2.00		Amusements		012	2.80		Amusements		012	4.00	
Contracting – Speculative Builders		016	2.00		Contracting – Prime		015	4.80		Contracting – Prime		015	4.00	
Contracting – Owner Builder		037	2.00		Contracting – Speculative Builders		016	4.80		Contracting – Speculative Builders		016	4.00	
Job Printing		010	2.00		Contracting – Owner Builder		037	4.80		Contracting – Owner Builder		037	4.00	
Jet Fuel Sales (cents per gallon)		049	\$0.3		Job Printing		010	2.80		Job Printing		010	4.00	
Manufactured Buildings		027	2.00		Manufactured Buildings		027	2.80		Manufactured Buildings		027	4.00	
Timbering and Other Extraction		020	2.00		Timbering and Other Extraction		020	2.80		Timbering and Other Extraction		020	4.00	
Severance – Metal Mining		019	0.10		Severance – Metal Mining		019	0.10		Severance – Metal Mining		019	0.10	
Publication		009	2.00		Publication		009	2.80		Publication		009	4.00	
Hotels		044	2.00		Hotels		044	2.80		Hotels		044	4.00	
Hotel/Motel (Additional Tax) ^B		144	3.00		Hotel/Motel (Additional Tax) ^B		144	1.00		Hotel/Motel (Additional Tax) ^B		144	4.00	
Rental, Leasing, & Licensing for Use of TPP		214	2.00		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 TPP		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	\$0.3		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.

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

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

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

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

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

TABLE 2					MUNICIPALITIES					All tax rates are expressed as percentages (%) unless otherwise noted.				
CITY/TOWN NAME	REGION / CITY CODE	BUSINESS CODE	TAX RATE	COUNTY	CITY/TOWN NAME	REGION / CITY CODE	BUSINESS CODE	TAX RATE	COUNTY	CITY/TOWN NAME	REGION / CITY CODE	BUSINESS CODE	TAX RATE	COUNTY
MARANA	MA			PMA/PNL	MARICOPA	MP			PNL	MESA	ME			MAR
Amusements		012	2.50		Advertising		018	2.00		Advertising		018	2.00	
Contracting – Prime		015	4.00		Amusements		012	2.00		Amusements		012	2.00	
Contracting – Speculative Builders		016	4.00		Contracting – Prime		015	3.50		Contracting – Prime		015	2.00	
Contracting – Owner Builder		037	4.00		Contracting – Speculative Builders		016	3.50		Contracting – Speculative Builders		016	2.00	
Job Printing		010	2.50		Contracting – Owner Builder		037	3.50		Contracting – Owner Builder		037	2.00	
Manufactured Buildings		027	2.00		Job Printing		010	2.00		Job Printing		010	2.00	
Timbering and Other Extraction		020	2.50		Manufactured Buildings		027	2.00		Jet Fuel Sales (cents per gallon)		049	\$.03	
Severance – Metal Mining		019	0.10		Timbering and Other Extraction		020	2.00		Manufactured Buildings		027	2.00	
Publication		009	2.50		Severance – Metal Mining		019	0.10		Timbering and Other Extraction		020	2.00	
Hotels		044	2.50		Publication		009	2.00		Severance – Metal Mining		019	0.10	
Hotel/Motel (Additional Tax) ^B		144	6.00		Hotels		044	2.00		Publication		009	2.00	
Commercial Rental, Leasing, & Licensing for Use		213	2.50		Hotel/Motel (Additional Tax) ^B		144	5.50		Hotels		044	2.00	
Rental Occupancy		040	2.50		Commercial Rental, Leasing, & Licensing for Use		213	2.00		Hotel/Motel (Additional Tax) ^B		144	5.00	
Rental, Leasing, & Licensing for Use of TPP		214	2.50		Rental, Leasing, & Licensing for Use of TPP		214	2.00		Commercial Rental, Leasing, & Licensing for Use		213	2.00	
Restaurant and Bars		011	2.50		Restaurant and Bars		011	2.00		Rental, Leasing, & Licensing for Use of TPP		214	2.00	
Retail Sales		017	2.50		Retail Sales		017	2.00		Retail Sales		011	2.00	
Retail Sales (Single Item Over \$5000)		717	2.00		Retail Sales Food for Home Consumption		062	2.00		Retail Sales		017	2.00	
MRRA Amount ^D		315	2.50		MRRA Amount ^D		315	2.00		MRRA Amount ^D		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 Purchases (Single Item Over \$5000)		729	2.00		Use Tax From Inventory		030	2.00		Jet Fuel Use Tax (cents per gallon)		051	\$.03	
Use Tax From Inventory		030	2.50							Use Tax Purchases		029	2.00	
										Use Tax From Inventory		030	2.00	

CITY/TOWN NAME	REGION / CITY CODE	BUSINESS CODE	TAX RATE	COUNTY	CITY/TOWN NAME	REGION / CITY CODE	BUSINESS CODE	TAX RATE	COUNTY	CITY/TOWN NAME	REGION / CITY CODE	BUSINESS CODE	TAX RATE	COUNTY
MIAMI	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 TPP		214	2.00		Rental, Leasing, & Licensing for Use of TPP		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 Consumption		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.

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

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

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

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

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CITY/TOWN NAME	REGION / CITY CODE	BUSINESS CODE	TAX RATE	COUNTY	CITY/TOWN NAME	REGION / CITY CODE	BUSINESS CODE	TAX RATE	COUNTY	CITY/TOWN NAME	REGION / CITY CODE	BUSINESS CODE	TAX RATE	COUNTY
PAGE	PG			COC	PARADISE VALLEY	PV			MAR	PARKER	PK			LAP
Advertising		018	3.00		Advertising		018	2.50		Advertising		018	2.00	
Amusements		012	3.00		Amusements		012	2.50		Amusements		012	2.00	
Contracting – Prime		015	3.00		Contracting – Prime		015	2.50		Contracting – Prime		015	2.00	
Contracting – Speculative Builders		016	3.00		Contracting – Speculative Builders		016	2.50		Contracting – Speculative Builders		016	2.00	
Contracting – Owner Builder		037	3.00		Contracting – Owner Builder		037	2.50		Contracting – Owner Builder		037	2.00	
Job Printing		010	3.00		Job Printing		010	2.50		Job Printing		010	2.00	
Manufactured Buildings		027	3.00		Manufactured Buildings		027	2.50		Manufactured Buildings		027	2.00	
Timbering and Other Extraction		020	3.00		Timbering and Other Extraction		020	2.50		Timbering and Other Extraction		020	2.00	
Severance – Metal Mining		019	0.10		Severance – Metal Mining		019	0.10		Severance – Metal Mining		019	0.10	
Publication		009	3.00		Publication		009	2.50		Publication		009	2.00	
Hotels		044	5.00		Hotels		044	2.50		Hotels		044	2.00	
Hotel/Motel (Additional Tax) ^B		144	5.00		Hotel/Motel (Additional Tax) ^B		144	3.40		Hotel/Motel (Additional Tax) ^B		144	4.00	
Commercial Rental, Leasing, & Licensing for Use		213	3.00		Commercial Rental, Leasing, & Licensing for Use		213	1.65		Commercial Rental, Leasing, & Licensing for Use		213	2.00	
Rental, Leasing, & Licensing for Use of TPP		214	3.00		Commercial Lease (Additional Tax) ^C		313	0.85		Rental, Leasing, & Licensing for Use of TPP		214	2.00	
Restaurant and Bars		011	4.00		Rental Occupancy		040	1.65		Restaurant and Bars		011	4.00	
Retail Sales		017	3.00		Rental, Leasing, & Licensing for Use of TPP		214	2.50		Retail Sales		017	2.00	
Retail Sales (Single Item Portion Over \$3,000)		387	2.00		Restaurant and Bars		011	2.50		Retail Sales (Single Item Portion Over \$2,500)		467	1.00	
Retail Sales Food for Home Consumption		062	3.00		Retail Sales		017	2.50		MRRA Amount ^D		315	2.00	
MRRA Amount ^D		315	3.00		Retail Sales Food for Home Consumption		062	2.50		Communications		005	2.00	
Communications		005	3.00		MRRA Amount ^D		315	2.50		Transporting		006	2.00	
Transporting		006	3.00		Communications		005	2.50		Utilities		004	3.00	
Utilities		004	3.00		Transporting		006	2.50						
Use Tax Purchases		029	3.00		Utilities		004	2.50						
Use Tax Purch (Single Item Portion Over \$3,000)		389	2.00		Use Tax Purchases		029	2.50						
Use Tax From Inventory		030	3.00		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	REGION / CITY CODE	BUSINESS CODE	TAX RATE	COUNTY
PATAGONIA	PA			STC	PAYSON	PS			GLA	PEORIA	PE			MAR/YAV
Advertising		018	3.00		Advertising		018	3.88		Advertising		018	1.80	
Amusements		012	3.00		Amusements		012	3.88		Amusements		012	2.80	
Contracting – Prime		015	3.00		Contracting – Prime		015	3.88		Contracting – Prime		015	1.80	
Contracting – Speculative Builders		016	3.00		Contracting – Speculative Builders		016	3.88		Contracting – Speculative Builders		016	1.80	
Contracting – Owner Builder		037	3.00		Contracting – Owner Builder		037	3.88		Contracting – Owner Builder		037	1.80	
Feed at Wholesale		116	3.00		Job Printing		010	3.88		Job Printing		010	1.80	
Job Printing		010	3.00		Manufactured Buildings		027	3.88		Manufactured Buildings		027	1.80	
Manufactured Buildings		027	3.00		Timbering and Other Extraction		020	3.88		Timbering and Other Extraction		020	1.80	
Timbering and Other Extraction		020	3.00		Severance – Metal Mining		019	0.10		Severance – Metal Mining		019	0.10	
Severance – Metal Mining		019	0.10		Publication		009	3.88		Publication		009	1.80	
Publication		009	3.00		Hotels		044	3.88		Hotels		044	1.80	
Hotels		044	3.00		Hotel/Motel (Additional Tax) ^B		144	5.00		Hotel/Motel (Additional Tax) ^B		144	3.80	
Hotel/Motel (Additional Tax) ^B		144	3.00		Commercial Rental, Leasing, & Licensing for Use		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		040	3.00		Rental, Leasing, & Licensing for Use of TPP		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		062	2.50		MRRA Amount ^D		315	3.88		MRRA Amount ^D		315	1.80	
MRRA Amount ^D		315	3.00		Communications		005	3.88		Communications		005	1.80	
Communications		005	3.00		Transporting		006	3.88		Transporting		006	1.80	
Transporting		006	3.00		Utilities		004	3.88		Utilities		004	3.30	
Utilities		004	3.00							Use Tax Purchases		029	1.80	
										Use Tax From Inventory		030	1.80	

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

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

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

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

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

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

TABLE 2					MUNICIPALITIES					All tax rates are expressed as percentages (%) unless otherwise noted.				
CITY/TOWN NAME	REGION / CITY CODE	BUSINESS CODE	TAX RATE	COUNTY	CITY/TOWN NAME	REGION / CITY CODE	BUSINESS CODE	TAX RATE	COUNTY	CITY/TOWN NAME	REGION / CITY CODE	BUSINESS CODE	TAX RATE	COUNTY
PHOENIX	PX			MAR	PIMA	PM			GRA	PINETOP-LAKESIDE	PP			NAV
Advertising		018	0.50		Advertising		018	2.00		Advertising		018	3.00	
Amusements		012	2.80		Amusements		012	2.00		Amusements		012	3.00	
Contracting – Prime		015	2.80		Contracting – Prime		015	3.00		Contracting – Prime		015	3.00	
Contracting – Speculative Builders		016	2.80		Contracting – Speculative Builders		016	3.00		Contracting – Speculative Builders		016	3.00	
Contracting – Owner Builder		037	2.80		Contracting – Owner Builder		037	3.00		Contracting – Owner Builder		037	3.00	
Job Printing		010	2.80		Job Printing		010	2.00		Job Printing		010	3.00	
Jet Fuel Sales (cents per gallon)		049	\$.00732		Manufactured Buildings		027	2.00		Manufactured Buildings		027	3.00	
Manufactured Buildings		027	2.80		Timbering and Other Extraction		020	2.00		Timbering and Other Extraction		020	3.00	
Timbering and Other Extraction		020	2.80		Severance – Metal Mining		019	0.10		Severance – Metal Mining		019	0.10	
Severance – Metal Mining		019	0.10		Publication		009	2.00		Publication		009	3.00	
Publication		009	2.80		Hotels		044	2.00		Hotels		044	3.00	
Hotels		044	2.80		Commercial Rental, Leasing, & Licensing for Use		213	2.00		Hotel/Motel (Additional Tax) ^B		144	3.00	
Hotel/Motel (Additional Tax) ^B		144	3.00		Rental, Leasing, & Licensing for Use of TPP		214	2.00		Commercial Rental, Leasing, & Licensing for Use		213	3.00	
Commercial Rental, Leasing, & Licensing for Use		213	2.80		Restaurant and Bars		011	2.00		Rental, Leasing, & Licensing for Use of TPP		214	3.00	
Commercial Lease (Additional Tax) ^C		313	0.10		Retail Sales		017	2.00		Restaurant and Bars		011	3.00	
Rental Occupancy		040	2.30		Retail Sales Food for Home Consumption		062	2.00		Restaurant and Bars (Additional Tax) ^A		111	2.00	
Rental, Leasing, & Licensing for Use of TPP		214	2.80		MRRA Amount ^D		315	2.00		Retail Sales		017	3.00	
Short-Term Motor Vehicle Rental (Additional Tax) ^E		114	2.00		Communications		005	2.00		Retail Sales (Single Item Portion Over \$5,000)		357	1.50	
Restaurant and Bars		011	2.80		Transporting		006	2.00		Retail Sales Food for Home Consumption		062	3.00	
Retail Sales		017	2.80		Utilities		004	2.00		MRRA Amount ^D		315	3.00	
Retail Sales (Single Item Portion over \$13,886)		164	2.00							Communications		005	3.00	
MRRA Amount ^D		315	2.80							Transporting		006	3.00	
Communications		005	4.70							Utilities		004	3.00	
Transporting		006	2.80											
Utilities		004	2.70											
Wastewater Removal Services		485	2.70											
Jet Fuel Use Tax (cents per gallon)		051	\$.00732											
Use Tax Purchases		029	2.80											
Use Tax Purch (Single Item Portion over \$13,886)		168	2.00											
Use Tax From Inventory		030	2.80											

CITY/TOWN NAME	REGION / CITY CODE	BUSINESS CODE	TAX RATE	COUNTY	CITY/TOWN NAME	REGION / CITY CODE	BUSINESS CODE	TAX RATE	COUNTY	CITY/TOWN NAME	REGION / CITY CODE	BUSINESS CODE	TAX RATE	COUNTY
PRESCOTT	PR			YAV	PRESCOTT VALLEY	PL			YAV	QUARTZSITE	QZ			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 for Use		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 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 Use		213	2.95		Retail Sales		017	2.83		Retail Sales (Single Item Portion Over \$10,000)		367	1.00	
Rental, Leasing, & Licensing for Use of TPP		214	2.95		Retail Sales Food for Home Consumption		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 \$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											

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

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

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

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

TABLE 2					MUNICIPALITIES					All tax rates are expressed as percentages (%) unless otherwise noted.				
CITY/TOWN NAME	REGION / CITY CODE	BUSINESS CODE	TAX RATE	COUNTY	CITY/TOWN NAME	REGION / CITY CODE	BUSINESS CODE	TAX RATE	COUNTY	CITY/TOWN NAME	REGION / CITY CODE	BUSINESS CODE	TAX RATE	COUNTY
QUEEN CREEK	QC			MAR/PNL	QUEEN CREEK SPECIAL DISTRICT	QD			MAR	SAFFORD	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 Consumption		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 rates apply to your business activities in Queen Creek.					Hotel/Motel (Additional Tax) ^B		144	5.00	
Rental, Leasing, & Licensing for Use of TPP		214	2.25							Commercial Rental, Leasing, & Licensing for Use		213	2.50	
Restaurant and Bars		011	2.25							Rental Occupancy		040	2.50	
Retail Sales		017	2.25							Rental, Leasing, & Licensing for Use of TPP		214	2.50	
Retail Sales Food for Home Consumption		062	2.25							Restaurant and Bars		011	2.50	
MRRA Amount ^D		315	2.25							Retail Sales		017	2.50	
Communications		005	2.25							Retail Sales (Single Item Over \$5,000)		717	1.00	
Transporting		006	2.25							Retail Sales Food for Home Consumption		062	2.50	
Utilities		004	2.25							MRRA Amount ^D		315	2.50	
Use Tax Purchases		029	2.25							Communications		005	2.50	
Use Tax From Inventory		030	2.25							Transporting		006	2.50	
										Utilities		004	2.50	
										Use Tax Purchases		029	2.50	
										Use Tax Purchases (Single Item Over \$5,000)		729	1.00	
										Use Tax From Inventory		030	2.50	
CITY/TOWN NAME	REGION / CITY CODE	BUSINESS CODE	TAX RATE	COUNTY	CITY/TOWN NAME	REGION / CITY CODE	BUSINESS CODE	TAX RATE	COUNTY	CITY/TOWN NAME	REGION / CITY CODE	BUSINESS CODE	TAX RATE	COUNTY
SAHUARITA	SA			PMA	SAN LUIS	SU			YMA	SCOTTSDALE	SC			MAR
Amusements		012	2.00		Advertising		018	4.00		Advertising		018	1.70	
Contracting – Prime		015	4.00		Amusements		012	4.00		Amusements		012	1.70	
Contracting – Speculative Builders		016	4.00		Contracting – Prime		015	4.00		Contracting – Prime		015	1.70	
Contracting – Owner Builder		037	4.00		Contracting – Speculative Builders		016	4.00		Contracting – Speculative Builders		016	1.70	
Job Printing		010	2.00		Contracting – Owner Builder		037	4.00		Contracting – Owner Builder		037	1.70	
Manufactured Buildings		027	2.00		Job Printing		010	4.00		Feed at Wholesale		116	1.70	
Timbering and Other Extraction		020	2.00		Manufactured Buildings		027	4.00		Job Printing		010	1.70	
Severance – Metal Mining		019	0.10		Timbering and Other Extraction		020	4.00		Jet Fuel Sales (cents per gallon)		049	\$0.18	
Publication		009	2.00		Severance – Metal Mining		019	0.10		Manufactured Buildings		027	1.70	
Hotels		044	2.00		Publication		009	4.00		Timbering and Other Extraction		020	1.70	
Hotel/Motel (Additional Tax) ^B		144	2.00		Hotels		044	4.00		Severance – Metal Mining		019	0.10	
Commercial Rental, Leasing, & Licensing for Use		213	2.00		Commercial Rental, Leasing, & Licensing for Use		213	4.00		Publication		009	1.70	
Rental, Leasing, & Licensing for Use of TPP		214	2.00		Rental, Leasing, & Licensing for Use of TPP		214	4.00		Hotels		044	1.70	
Restaurant and Bars		011	2.00		Restaurant and Bars		011	4.00		Hotel/Motel (Additional Tax) ^B		144	5.00	
Retail Sales		017	2.00		Retail Sales		017	4.00		Commercial Rental, Leasing, & Licensing for Use		213	1.70	
MRRA Amount ^D		315	2.00		Retail Sales (Single Item Portion Over \$2,500)		467	1.50		Rental, Leasing, & Licensing for Use of TPP		214	1.70	
Communications		005	2.00		Retail Sales Food for Home Consumption		062	4.00		Restaurant and Bars		011	1.70	
Transporting		006	2.00		MRRA Amount ^D		315	4.00		Retail Sales		017	1.70	
Utilities		004	4.00		Communications		005	4.00		Retail Sales Food for Home Consumption		062	1.70	
Use Tax Purchases		029	2.00		Transporting		006	4.00		MRRA Amount ^D		315	1.70	
Use Tax From Inventory		030	2.00		Utilities		004	4.00		Communications		005	1.70	
					Use Tax Purchases		029	4.00		Transporting		006	1.70	
					Use Tax Purch (Single Item Portion over \$2,500)		469	1.50		Utilities		004	1.70	
					Use Tax From Inventory		030	4.00		Wastewater Removal Services		485	1.70	
										Jet Fuel Use Tax (cents per gallon)		051	\$0.18	
										Use Tax Purchases		029	1.50	
										Use Tax From Inventory		030	1.50	

(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 Hotel tax rate that must be applied and reported (Business Code 144).	(D) Report amount due on materials purchased exempt from tax and incorporated into a Maintenance, Repair, Replacement or Alteration (MRRA) project.	(E) When reporting for Short Term Motor Vehicle you must report Business Code 214 and 114 for this City.

TABLE 2					MUNICIPALITIES					All tax rates are expressed as percentages (%) unless otherwise noted.				
CITY/TOWN NAME	REGION / CITY CODE	BUSINESS CODE	TAX RATE	COUNTY	CITY/TOWN NAME	REGION / CITY CODE	BUSINESS CODE	TAX RATE	COUNTY	CITY/TOWN NAME	REGION / CITY CODE	BUSINESS CODE	TAX RATE	COUNTY
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 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 for Use		213	2.00		Extended Stay		244	5.50	
Restaurant and Bars		011	3.50		Rental, Leasing, & Licensing for Use of TPP		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 Consumption		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	
										Use Tax From Inventory		030	1.95	

CITY/TOWN NAME	REGION / CITY CODE	BUSINESS CODE	TAX RATE	COUNTY	CITY/TOWN NAME	REGION / CITY CODE	BUSINESS CODE	TAX RATE	COUNTY	CITY/TOWN NAME	REGION / CITY CODE	BUSINESS CODE	TAX RATE	COUNTY
SNOWFLAKE	SN			NAV	SOMERTON	SO			YMA	SOUTH TUCSON	ST			PMA
Advertising		018	3.00		Advertising		018	3.30		Advertising		018	5.50	
Amusements		012	3.00		Amusements		012	3.30		Amusements		012	5.50	
Contracting – Prime		015	3.00		Contracting – Prime		015	3.30		Contracting – Prime		015	5.50	
Contracting – Speculative Builders		016	3.00		Contracting – Speculative Builders		016	3.30		Contracting – Speculative Builders		016	5.50	
Contracting – Owner Builder		037	3.00		Contracting – Owner Builder		037	3.30		Contracting – Owner Builder		037	5.50	
Job Printing		010	3.00		Job Printing		010	3.30		Job Printing		010	5.50	
Manufactured Buildings		027	3.00		Manufactured Buildings		027	3.30		Manufactured Buildings		027	5.50	
Timbering and Other Extraction		020	3.00		Timbering and Other Extraction		020	3.30		Timbering and Other Extraction		020	2.50	
Severance – Metal Mining		019	0.10		Severance – Metal Mining		019	0.10		Severance – Metal Mining		019	0.10	
Publication		009	3.00		Publication		009	3.30		Publication		009	5.50	
Hotels		044	3.00		Hotels		044	3.30		Hotels		044	3.50	
Hotel/Motel (Additional Tax) ^B		144	4.00		Commercial Rental, Leasing, & Licensing for Use		213	3.30		Hotel/Motel (Additional Tax) ^B		144	2.00	
Commercial Rental, Leasing, & Licensing for Use		213	2.00		Rental, Leasing, & Licensing for Use of TPP		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 TPP		214	6.50	
Retail Sales		017	3.00		Retail Sales Food for Home Consumption		062	3.30		Restaurant and Bars		011	5.50	
Retail Sales (Single Item Portion Over \$10,000)		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	
Transporting		006	3.00		Use Tax Purchases		029	2.50		Transporting		006	5.50	
Utilities		004	3.00		Use Tax From Inventory		030	2.50		Utilities		004	5.50	
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											

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

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

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

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

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

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

TABLE 2					MUNICIPALITIES					All tax rates are expressed as percentages (%) unless otherwise noted.				
CITY/TOWN NAME	REGION / CITY CODE	BUSINESS CODE	TAX RATE	COUNTY	CITY/TOWN NAME	REGION / CITY CODE	BUSINESS CODE	TAX RATE	COUNTY	CITY/TOWN NAME	REGION / CITY CODE	BUSINESS CODE	TAX RATE	COUNTY
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 Use		213	2.00		Rental, Leasing, & Licensing for Use of TPP		214	2.00	
Rental, Leasing, & Licensing for Use of TPP		214	3.00		Rental, Leasing, & Licensing for Use of TPP		214	3.00		Restaurant and Bars		011	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 \$1,000)		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 / CITY CODE	BUSINESS CODE	TAX RATE	COUNTY	CITY/TOWN NAME	REGION / CITY CODE	BUSINESS CODE	TAX RATE	COUNTY	CITY/TOWN NAME	REGION / CITY CODE	BUSINESS CODE	TAX RATE	COUNTY
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 for Use		213	2.00	
Rental, Leasing, & Licensing for Use of TPP		214	4.00		Commercial Rental, Leasing, & Licensing 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 Use of TPP		214	2.80		Retail Sales		017	3.00	
Retail Sales (Single Item Portion Over \$500)		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.

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

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

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

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

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

TABLE 2					MUNICIPALITIES					All tax rates are expressed as percentages (%) unless otherwise noted.				
CITY/TOWN NAME	REGION / CITY CODE	BUSINESS CODE	TAX RATE	COUNTY	CITY/TOWN NAME	REGION / CITY CODE	BUSINESS CODE	TAX RATE	COUNTY	CITY/TOWN NAME	REGION / CITY CODE	BUSINESS CODE	TAX RATE	COUNTY
TEMPE	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 TPP		214	1.80		Restaurant and Bars		011	2.50		Restaurant and Bars		011	2.50	
Restaurant and Bars		011	1.80		Retail Sales		017	2.50		Retail Sales		017	2.50	
Retail Sales		017	1.80		Retail Sales (Single Item Over \$5,000)		717	1.00		Retail Sales (Single Item Portion Over \$5,000)		357	2.00	
Retail Sales Food for Home Consumption		062	1.80		Retail Sales Food for Home Consumption		062	2.50		Retail Sales Food for Home Consumption		062	2.50	
MRRA Amount ^D		315	1.80		MRRA Amount ^D		315	2.50		MRRA Amount ^D		315	2.50	
Communications		005	1.80		Communications		005	2.50		Communications		005	2.50	
Transporting		006	1.80		Transporting		006	2.50		Transporting		006	2.50	
Utilities		004	1.80		Utilities		004	2.50		Utilities		004	2.50	
Use Tax Purchases		029	1.80		Use Tax Purchases		029	2.50		Use Tax Purchases		029	2.50	
Use Tax From Inventory		030	1.80		Use Tax From Inventory		030	2.50		Use Tax (Single Item Portion Over \$5,000)		359	2.00	
										Use tax From Inventory		030	2.50	

CITY/TOWN NAME	REGION / CITY CODE	BUSINESS CODE	TAX RATE	COUNTY	CITY/TOWN NAME	REGION / CITY CODE	BUSINESS CODE	TAX RATE	COUNTY	CITY/TOWN NAME	REGION / CITY CODE	BUSINESS CODE	TAX RATE	COUNTY
TOMBSTONE	TS			COH	TUCSON	TU			PMA	TUSAYAN	TY			COC
Advertising		018	3.50		Amusements		012	2.60		Advertising		018	2.00	
Amusements		012	3.50		Contracting – Prime		015	2.60		Amusements		012	2.00	
Contracting – Prime		015	3.50		Contracting – Speculative Builders		016	2.60		Contracting – Prime		015	2.00	
Contracting – Speculative Builders		016	3.5		Contracting – Owner Builder		037	2.60		Contracting – Speculative Builders		016	2.00	
			0		Job Printing		010	2.60		Contracting – Owner Builder		037	2.00	
Contracting – Owner Builder		037	3.50		Manufactured Buildings		027	2.60		Job Printing		010	2.00	
Job Printing		010	3.50		Timbering and Other Extraction		020	2.60		Manufactured Buildings		027	2.00	
Manufactured Buildings		027	3.50		Severance – Metal Mining		019	0.10		Timbering and Other Extraction		020	2.00	
Timbering and Other Extraction		020	3.50		Publication		009	2.60		Severance – Metal Mining		019	0.10	
Severance – Metal Mining		019	0.10		Hotels		044	6.00		Publication		009	2.00	
Publication		009	3.50		Bed Surtax (Additional Tax) (Per night)		035	\$4.00 ea		Hotels		044	2.00	
Hotels		044	3.50		Commercial Rental, Leasing, & Licensing for Use		213	2.60		Hotel/Motel (Additional Tax) ^B		144	2.00	
Hotel/Motel (Additional Tax) ^B		144	4.00		Rental, Leasing, & Licensing for Use of TPP		214	2.60		Commercial Rental, Leasing, & Licensing for Use		213	2.00	
Commercial Rental, Leasing, & Licensing for Use		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 TPP		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 Communications) ^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) ^G		104	4.50						
					Public Utility Right of Way		133	1.50						
					Use Tax Purchases		029	2.60						
					Use Tax From Inventory		030	2.60						

(F) If you report under Communications (Business code 005), this city has an Additional Public Utility tax rate that must be applied and reported (Business Code 105).

(G) If you report under Utilities (Business code 004), this city has an Additional Public Utility tax rate that must be applied and reported (Business Code 104).

(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 Hotel tax rate that must be applied and reported (Business Code 144).	(D) Report amount due on materials purchased exempt from tax and incorporated into a Maintenance, Repair, Replacement or Alteration (MRRA) project.	(E) When reporting for Short Term Motor Vehicle you must report Business Code 214 and 114 for this City.

TABLE 2					MUNICIPALITIES					All tax rates are expressed as percentages (%) unless otherwise noted.				
CITY/TOWN NAME	REGION / CITY CODE	BUSINESS CODE	TAX RATE	COUNTY	CITY/TOWN NAME	REGION / CITY CODE	BUSINESS CODE	TAX RATE	COUNTY	CITY/TOWN NAME	REGION / CITY CODE	BUSINESS CODE	TAX RATE	COUNTY
WELLTON	WT			YMA	WICKENBURG	WB			MAR/YAV	WILLCOX	WC			COH
Advertising		018	3.50		Advertising		018	2.20		Advertising		018	3.00	
Amusements		012	3.50		Amusements		012	2.20		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		Feed at Wholesale		116	2.20		Job Printing		010	3.00	
Manufactured Buildings		027	3.50		Job Printing		010	2.20		Manufactured Buildings		027	3.00	
Timbering and Other Extraction		020	3.50		Manufactured Buildings		027	2.20		Timbering and Other Extraction		020	3.00	
Severance – Metal Mining		019	0.10		Timbering and Other Extraction		020	2.20		Severance – Metal Mining		019	0.10	
Publication		009	3.50		Severance – Metal Mining		019	0.10		Publication		009	3.00	
Hotels		044	3.50		Publication		009	2.20		Hotels		044	3.00	
Hotel/Motel (Additional Tax) ^B		144	3.50		Hotels		044	2.20		Hotel/Motel (Additional Tax) ^B		144	4.00	
Commercial Rental, Leasing, & Licensing for Use		213	2.50		Hotel/Motel (Additional Tax) ^B		144	3.00		Commercial Rental, Leasing, & Licensing for Use		213	3.00	
Rental, Leasing, & Licensing for Use of TPP		214	3.50		Commercial Rental, Leasing, & Licensing for Use		213	1.70		Rental, Leasing, & Licensing for Use of TPP		214	3.00	
Restaurant and Bars		011	3.50		Rental Occupancy		040	1.70		Restaurant and Bars		011	3.00	
Retail Sales		017	3.50		Rental, Leasing, & Licensing for Use of TPP		214	2.20		Retail Sales		017	3.00	
Retail Sales Food for Home Consumption		062	3.50		Restaurant and Bars		011	2.20		Retail Sales (Single Item Over \$1,250)		417	2.00	
MRRA Amount ^D		315	3.50		Retail Sales		017	2.20		Retail Sales Food for Home Consumption		062	3.00	
Communications		005	3.50		Retail Sales (Single Item Over \$5,000)		717	1.69		MRRA Amount ^D		315	3.00	
Transporting		006	3.50		Retail Sales Food for Home Consumption		062	2.20		Communications		005	3.00	
Utilities		004	3.50		MRRA Amount ^D		315	2.20		Transporting		006	3.00	
					Communications		005	3.00		Utilities		004	3.00	
					Transporting		006	2.20						
					Utilities		004	2.20						

CITY/TOWN NAME	REGION / CITY CODE	BUSINESS CODE	TAX RATE	COUNTY	CITY/TOWN NAME	REGION / CITY CODE	BUSINESS CODE	TAX RATE	COUNTY	CITY/TOWN NAME	REGION / CITY CODE	BUSINESS CODE	TAX RATE	COUNTY
WILLIAMS	WL			COC	WINKELMAN	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	\$0.03	
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 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 TPP		214	3.50		Restaurant and Bars		011	3.50		Commercial Rental, Leasing, & Licensing for Use		213	3.00	
Restaurant and Bars		011	4.50		Retail Sales		017	3.50		Rental Occupancy		040	3.00	
Retail Sales		017	3.50		Retail Sales Food for Home Consumption		062	3.50		Rental, Leasing, & Licensing for Use of TPP		214	3.00	
MRRA Amount ^D		315	3.50		MRRA Amount ^D		315	3.50		Restaurant and Bars		011	3.00	
Communications		005	3.50		Communications		005	3.50		Restaurant and Bars (Additional Tax) ^A		111	2.00	
Transporting		006	3.50		Transporting		006	3.50		Retail Sales		017	3.00	
Utilities		004	3.50							Retail Sales Food for Home Consumption		062	3.00	
										MRRA Amount ^D		315	3.00	
										Communications		005	3.00	
										Transporting		006	3.00	
										Utilities		004	3.00	

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

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

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

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

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

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

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

NOTE: Retail Tax on portion of single item over \$35,000 is taxed at zero.

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

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

Prepared by ADOR's City Services Team

(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 Hotel tax rate that must be applied and reported (Business Code 144).	(D) Report amount due on materials purchased exempt from tax and incorporated into a Maintenance, Repair, Replacement or Alteration (MRRA) project.	(E) When reporting for Short Term Motor Vehicle you must report Business Code 214 and 114 for this City.

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

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

Prepared by ADOR's City Services Team

♦♦♦ When filing for prior periods, use the rate tables for that specific period. Go to <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 MARIJUANA TAX RATES FOR SALES IN THESE COUNTIES																
Business Code	TAXABLE ACTIVITY	Cochise (COH)	Coconino (COC)	Gila (GLA)	Graham (GRA)	La Paz (LAP)	Maricopa (MAR)	Mohave (MOH)	Navajo (NAV)	Pima (PMA)	Pinal (PNL)	Santa Cruz (STC)	Yavapai (YAV)	Yuma (YMA)	Apache (APA) Greenlee (GRN)	Accounting Credit Rate for Electronic Filers (STATE TAX ONLY)
MEDICAL MARIJUANA																
203	Medical Marijuana Retail Sales	6.10%	6.90%	6.60%	6.60%	6.60%	6.30%	5.60%	6.43%	6.10%	6.70%	6.60%	6.35%	6.712%	6.10%	.0672%
221	Medical Marijuana Restaurants & Bars	6.10%	6.90%	6.60%	6.60%	6.60%	6.30%	5.60%	6.43%	6.10%	6.70%	6.60%	6.35%	6.712%	6.10%	.0672%
ADULT USE MARIJUANA*																
420	Adult Use Marijuana Retail Sales	6.10%	6.90%	6.60%	6.60%	6.60%	6.30%	5.60%	6.43%	6.10%	6.70%	6.60%	6.35%	6.712%	6.10%	.0672%
421	Adult Use Marijuana Restaurants & Bars	6.10%	6.90%	6.60%	6.60%	6.60%	6.30%	5.60%	6.43%	6.10%	6.70%	6.60%	6.35%	6.712%	6.10%	.0672%
In addition to the transaction privilege rates shown, Adult Use Marijuana is subject to a 16% excise tax.																

**MEDICAL & ADULT USE MARIJUANA
Arizona State, County and City TRANSACTION PRIVILEGE TAX RATE TABLES**

August 1, 2025

Table 6 RETAIL TAX RATES FOR SALES IN MUNICIPALITIES

APACHE JUNCTION

**REGION / CITY CODE: AJ
COUNTY CODE: MAR/PNL**

**BUSINESS
CODE TAX
RATE**

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

Medical Marijuana Retail Sales	203	2.40
Medical Marijuana Retail Sales-Single Item Portion Over \$2,000	653	1.40
Adult Use Marijuana Retail Sales	420	2.40
Adult Use Marijuana Retail Sales-Single Item Portion Over \$2,000	669	1.40
Retail Sales (Accessories and Ancillary Products)	017	2.40
Retail Sales (Accessories/Ancillary Products)-Single Item Portion Over \$2,000	297	1.40
Use Tax Purchases	029	2.40
Use Tax Purchases-Single Item Portion Over \$2,000	299	1.40
Use Tax From Inventory	030	2.40
Medical Marijuana Restaurant	221	2.40
Medical Marijuana Restaurant (Additional Tax)	--	--
Adult Use Marijuana Restaurant	421	2.40
Adult Use Marijuana Restaurant (Additional Tax)	--	--

AVONDALE

**REGION / CITY CODE: AV
COUNTY CODE: MAR**

**BUSINESS
CODE TAX
RATE**

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

Medical Marijuana Retail Sales	203	2.50
Medical Marijuana Retail Sales-Single Item Over \$5,000	664	1.50
Adult Use Marijuana Retail Sales	420	2.50
Adult Use Marijuana Retail Sales-Single Item Over \$5,000	680	1.50
Retail Sales (Accessories and Ancillary Products)	017	2.50
Retail Sales (Accessories/Ancillary Products)-Single Item Over \$5,000	717	1.50
Use Tax Purchases	029	1.50
Use Tax Purchases-Item Over	--	--
Use Tax From Inventory	030	1.50
Medical Marijuana Restaurant	221	2.50
Medical Marijuana Restaurant (Additional Tax)	--	--
Adult Use Marijuana Restaurant	421	2.50
Adult Use Marijuana Restaurant (Additional Tax)	--	--

BENSON

**REGION / CITY CODE: BS
COUNTY CODE: COH**

**BUSINESS
CODE TAX
RATE**

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

Medical Marijuana Retail Sales	203	3.50
Medical Marijuana Retail Sales-Single Item Over \$5,000	664	1.00
Adult Use Marijuana Retail Sales	420	3.50
Adult Use Marijuana Retail Sales-Single Item Over \$5,000	680	1.00
Retail Sales (Accessories and Ancillary Products)	017	3.50
Retail Sales (Accessories/Ancillary Products)-Single Item Over \$5,000	717	1.00
Use Tax Purchases	029	3.50
Use Tax Purchases-Single Item Over \$5,000	729	1.00
Use Tax From Inventory	030	3.50
Medical Marijuana Restaurant	221	3.50
Medical Marijuana Restaurant (Additional Tax)	--	--
Adult Use Marijuana Restaurant	421	3.50
Adult Use Marijuana Restaurant (Additional Tax)	--	--

BISBEE

**REGION / CITY CODE: BB
COUNTY CODE: COH**

**BUSINESS
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)	--	--

**MEDICAL & ADULT USE MARIJUANA
Arizona State, County and City TRANSACTION PRIVILEGE TAX RATE TABLES**

August 1, 2025

Table 6 RETAIL TAX RATES FOR SALES IN MUNICIPALITIES

BUCKEYE

REGION / CITY CODE: BE
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-Single Item Over \$5,000	664	1.10
Adult Use Marijuana Retail Sales	420	3.00
Adult Use Marijuana Retail Sales-Single Item Over \$5,000	680	1.10
Retail Sales (Accessories and Ancillary Products)	017	3.00
Retail Sales (Accessories/Ancillary Products)-Single Item Over \$5,000	717	1.10
Use Tax Purchases	029	3.00
Use Tax Purchases-Single Item Over \$5,000	729	1.10
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)	--	--

BULLHEAD CITY

REGION / CITY CODE: BH
COUNTY CODE: MOH

**BUSINESS
CODE**

**TAX
RATE**

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

Medical Marijuana Retail Sales	203	2.00
Medical Marijuana Retail Sales-Item Over	--	--
Adult Use Marijuana Retail Sales	420	2.00
Adult Use Marijuana Retail Sales-Item Over	--	--
Retail Sales (Accessories and Ancillary Products)	017	2.00
Retail Sales (Accessories/Ancillary Products)-Item Over	--	--
Use Tax Purchases	029	2.00
Use Tax Purchases-Item Over	--	--
Use Tax From Inventory	030	2.00
Medical Marijuana Restaurant	221	2.00
Medical Marijuana Restaurant (Additional Tax)	--	--
Adult Use Marijuana Restaurant	421	2.00
Adult Use Marijuana Restaurant (Additional Tax)	--	--

CAMP VERDE

REGION / CITY CODE: CE
COUNTY CODE: YAV

**BUSINESS
CODE**

**TAX
RATE**

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

Medical Marijuana Retail Sales	203	3.65
Medical Marijuana Retail Sales-Single Item Portion Over \$5,000	656	1.00
Adult Use Marijuana Retail Sales	420	3.65
Adult Use Marijuana Retail Sales-Single Item Portion Over \$5,000	672	1.00
Retail Sales (Accessories and Ancillary Products)	017	3.65
Retail Sales (Accessories/Ancillary Products)-Single Item Portion Over \$5,000	357	1.00
Use Tax Purchases	029	3.65
Use Tax Purchases-Item Over	--	--
Use Tax From Inventory	030	3.65
Medical Marijuana Restaurant	221	3.65
Medical Marijuana Restaurant (Additional Tax)	--	--
Adult Use Marijuana Restaurant	421	3.65
Adult Use Marijuana Restaurant (Additional Tax)	--	--

CAREFREE

REGION / CITY CODE: CA
COUNTY CODE: MAR

**BUSINESS
CODE**

**TAX
RATE**

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

Medical Marijuana Retail Sales	203	3.00
Medical Marijuana Retail Sales-Item Over	--	--
Adult Use Marijuana Retail Sales	420	3.00
Adult Use Marijuana Retail Sales-Item Over	--	--
Retail Sales (Accessories and Ancillary Products)	017	3.00
Retail Sales (Accessories/Ancillary Products)-Item Over	--	--
Use Tax Purchases	029	3.00
Use Tax Purchases-Item Over	--	--
Use Tax From Inventory	030	3.00
Medical Marijuana Restaurant	221	3.00
Medical Marijuana Restaurant (Additional Tax)	--	--
Adult Use Marijuana Restaurant	421	3.00
Adult Use Marijuana Restaurant (Additional Tax)	--	--

**MEDICAL & ADULT USE MARIJUANA
Arizona State, County and City TRANSACTION PRIVILEGE TAX RATE TABLES**

August 1, 2025

Table 6 RETAIL TAX RATES FOR SALES IN MUNICIPALITIES

CASA GRANDE

REGION / CITY CODE: CG

COUNTY CODE: PNL

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 \$5,000	656	1.50
Adult Use Marijuana Retail Sales	420	2.00
Adult Use Marijuana Retail Sales-Single Item Portion Over \$5,000	672	1.50
Retail Sales (Accessories and Ancillary Products)	017	2.00
Retail Sales (Accessories/Ancillary Products)-Single Item Portion Over \$5,000	357	1.50
Use Tax Purchases	--	--
Use Tax Purchases-Item Over	--	--
Use Tax From Inventory	--	--
Medical Marijuana Restaurant	221	1.80
Medical Marijuana Restaurant (Additional Tax)	--	--
Adult Use Marijuana Restaurant	421	1.80
Adult Use Marijuana Restaurant (Additional Tax)	--	--

CAVE CREEK

REGION / CITY CODE: CK

COUNTY CODE: MAR

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

Medical Marijuana Retail Sales	203	3.00
Medical Marijuana Retail Sales-Item Over	--	--
Adult Use Marijuana Retail Sales	420	3.00
Adult Use Marijuana Retail Sales-Item Over	--	--
Retail Sales (Accessories and Ancillary Products)	017	3.00
Retail Sales (Accessories/Ancillary Products)-Item Over	--	--
Use Tax Purchases	029	3.00
Use Tax Purchases-Item Over	--	--
Use Tax From Inventory	030	3.00
Medical Marijuana Restaurant	221	3.00
Medical Marijuana Restaurant (Additional Tax)	--	--
Adult Use Marijuana Restaurant	421	3.00
Adult Use Marijuana Restaurant (Additional Tax)	--	--

CHANDLER

REGION / CITY CODE: CH

COUNTY CODE: MAR

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

Medical Marijuana Retail Sales	203	1.50
Medical Marijuana Retail Sales-Item Over	--	--
Adult Use Marijuana Retail Sales	420	1.50
Adult Use Marijuana Retail Sales-Item Over	--	--
Retail Sales (Accessories and Ancillary Products)	017	1.50
Retail Sales (Accessories/Ancillary Products)-Item Over	--	--
Use Tax Purchases	029	1.50
Use Tax Purchases-Item Over	--	--
Use Tax From Inventory	030	1.50
Medical Marijuana Restaurant	221	1.50
Medical Marijuana Restaurant (Additional Tax)	--	--
Adult Use Marijuana Restaurant	421	1.50
Adult Use Marijuana Restaurant (Additional Tax)	--	--

CHINO VALLEY

REGION / CITY CODE: CV

COUNTY CODE: YAV

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)	--	--

**MEDICAL & ADULT USE MARIJUANA
Arizona State, County and City TRANSACTION PRIVILEGE TAX RATE TABLES**

August 1, 2025

Table 6 RETAIL TAX RATES FOR SALES IN MUNICIPALITIES

CLARKDALE

REGION / CITY CODE: CD

COUNTY CODE: YAV

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)	--	--

CLIFTON

REGION / CITY CODE: CF

COUNTY CODE: GRN

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 Sales--Single 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

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

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)	--	--

**MEDICAL & ADULT USE MARIJUANA
Arizona State, County and City TRANSACTION PRIVILEGE TAX RATE TABLES**

August 1, 2025

Table 6 RETAIL TAX RATES FOR SALES IN MUNICIPALITIES

COTTONWOOD

REGION / CITY CODE: CW

COUNTY CODE: YAV

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

	BUSINESS CODE	TAX RATE
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)	--	--

DEWEY-HUMBOLDT

REGION / CITY CODE: DH

COUNTY CODE: YAV

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

	BUSINESS CODE	TAX RATE
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

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

	BUSINESS CODE	TAX RATE
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

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

	BUSINESS CODE	TAX RATE
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)	--	--

**MEDICAL & ADULT USE MARIJUANA
Arizona State, County and City TRANSACTION PRIVILEGE TAX RATE TABLES**

August 1, 2025

Table 6 RETAIL TAX RATES FOR SALES IN MUNICIPALITIES

EAGAR

REGION / CITY CODE: EG
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-Single Item Over \$1,000	651	2.00
Adult Use Marijuana Retail Sales	420	3.00
Adult Use Marijuana Retail Sales-Single Item Over \$1,000	667	2.00
Retail Sales (Accessories and Ancillary Products)	017	3.00
Retail Sales (Accessories/Ancillary Products)-Single Item Over \$1,000	157	2.00
Use Tax Purchases	029	3.00
Use Tax Purchases-Single Item Over \$1,000	159	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)	--	--

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
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 \$6,000	655	1.50
Adult Use Marijuana Retail Sales	420	3.00
Adult Use Marijuana Retail Sales- Single Item Portion Over \$6,000	671	1.50
Retail Sales (Accessories and Ancillary Products)	017	3.00
Retail Sales (Accessories/Ancillary Products)-Single Item Portion Over \$6,000	337	1.50
Use Tax Purchases	029	3.00
Use Tax Purchases-Single Item Portion Over \$6,000	339	1.50
Use Tax From Inventory	030	3.00
Medical Marijuana Restaurant	221	5.00
Medical Marijuana Restaurant (Additional Tax)	--	--
Adult Use Marijuana Restaurant	421	5.00
Adult Use Marijuana Restaurant (Additional Tax)	--	--

FLAGSTAFF

REGION / CITY CODE: FS
COUNTY CODE: COC

**BUSINESS
CODE TAX
RATE**

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

Medical Marijuana Retail Sales	203	2.486
Medical Marijuana Retail Sales-Item Over	--	--
Adult Use Marijuana Retail Sales	420	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	421	4.486
Adult Use Marijuana Restaurant (Additional Tax)	--	--

**MEDICAL & ADULT USE MARIJUANA
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Table 6 RETAIL TAX RATES FOR SALES IN MUNICIPALITIES

FLORENCE

REGION / CITY CODE: FL
COUNTY CODE: PNL

**BUSINESS
CODE**

**TAX
RATE**

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

Medical Marijuana Retail Sales	203	2.00
Medical Marijuana Retail Sales-Item Over	--	--
Adult Use Marijuana Retail Sales	420	2.00
Adult Use Marijuana Retail Sales-Item Over	--	--
Retail Sales (Accessories and Ancillary Products)	017	2.00
Retail Sales (Accessories/Ancillary Products)-Item Over	--	--
Use Tax Purchases	029	2.00
Use Tax Purchases-Item Over	--	--
Use Tax From Inventory	030	2.00
Medical Marijuana Restaurant	221	2.00
Medical Marijuana Restaurant (Additional Tax)	--	--
Adult Use Marijuana Restaurant	421	2.00
Adult Use Marijuana Restaurant (Additional Tax)	--	--

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
CODE**

**TAX
RATE**

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

Medical Marijuana Retail Sales	203	4.00
Medical Marijuana Retail Sales-Item Over	--	--
Adult Use Marijuana Retail Sales	420	4.00
Adult Use Marijuana Retail Sales-Item Over	--	--
Retail Sales (Accessories and Ancillary Products)	017	4.00
Retail Sales (Accessories/Ancillary Products)-Item Over	--	--
Use Tax Purchases	029	4.00
Use Tax Purchases-Item Over	--	--
Use Tax From Inventory	030	4.00
Medical Marijuana Restaurant	221	4.00
Medical Marijuana Restaurant (Additional Tax)	--	--
Adult Use Marijuana Restaurant	421	4.00
Adult Use Marijuana Restaurant (Additional Tax)	--	--

GILA BEND

REGION / CITY CODE: GI
COUNTY CODE: MAR

**BUSINESS
CODE**

**TAX
RATE**

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

Medical Marijuana Retail Sales	203	3.50
Medical Marijuana Retail Sales-Item Over	--	--
Adult Use Marijuana Retail Sales	420	3.50
Adult Use Marijuana Retail Sales-Item Over	--	--
Retail Sales (Accessories and Ancillary Products)	017	3.50
Retail Sales (Accessories/Ancillary Products)-Item Over	--	--
Use Tax Purchases	029	1.50
Use Tax Purchases-Item Over	--	--
Use Tax From Inventory	030	1.50
Medical Marijuana Restaurant	221	3.50
Medical Marijuana Restaurant (Additional Tax)	--	--
Adult Use Marijuana Restaurant	421	3.50
Adult Use Marijuana Restaurant (Additional Tax)	--	--

**MEDICAL & ADULT USE MARIJUANA
Arizona State, County and City TRANSACTION PRIVILEGE TAX RATE TABLES**

August 1, 2025

Table 6 RETAIL TAX RATES FOR SALES IN MUNICIPALITIES

GILBERT

REGION / CITY CODE: GB
COUNTY CODE: MAR

**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)	--	--

GLENDALE

REGION / CITY CODE: GE
COUNTY CODE: MAR

**BUSINESS
CODE TAX
RATE**

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

Medical Marijuana Retail Sales	203	2.90
Medical Marijuana Retail Sales-Single Item Over \$5,000	664	2.20
Adult Use Marijuana Retail Sales	420	2.90
Adult Use Marijuana Retail Sales-Single Item Over \$5,000	680	2.20
Retail Sales (Accessories and Ancillary Products)	017	2.90
Retail Sales (Accessories/Ancillary Products)-Single Item Over \$5,000	717	2.20
Use Tax Purchases	029	2.90
Use Tax Purchases-Single Item Over \$5,000	729	2.20
Use Tax From Inventory	030	2.90
Medical Marijuana Restaurant	221	3.90
Medical Marijuana Restaurant (Additional Tax)	--	--
Adult Use Marijuana Restaurant	421	3.90
Adult Use Marijuana Restaurant (Additional Tax)	--	--

GLOBE

REGION / CITY CODE: GL
COUNTY CODE: GLA

**BUSINESS
CODE TAX
RATE**

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

Medical Marijuana Retail Sales	203	3.30
Medical Marijuana Retail Sales-Item Over	--	--
Adult Use Marijuana Retail Sales	420	3.30
Adult Use Marijuana Retail Sales-Item Over	--	--
Retail Sales (Accessories and Ancillary Products)	017	3.30
Retail Sales (Accessories/Ancillary Products)-Item Over	--	--
Use Tax Purchases	029	3.30
Use Tax Purchases-Item Over	--	--
Use Tax From Inventory	030	3.30
Medical Marijuana Restaurant	221	3.30
Medical Marijuana Restaurant (Additional Tax)	--	--
Adult Use Marijuana Restaurant	421	3.30
Adult Use Marijuana Restaurant (Additional Tax)	--	--

GOODYEAR

REGION / CITY CODE: GY
COUNTY CODE: MAR

**BUSINESS
CODE TAX
RATE**

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

Medical Marijuana Retail Sales	203	2.50
Medical Marijuana Retail Sales-Single Item Over \$5,000	664	1.20
Adult Use Marijuana Retail Sales	420	2.50
Adult Use Marijuana Retail Sales-Single Item Over \$5,000	680	1.20
Retail Sales (Accessories and Ancillary Products)	017	2.50
Retail Sales (Accessories/Ancillary Products)-Single Item Over \$5,000	717	1.20
Use Tax Purchases	029	2.50
Use Tax Purchases-Single Item Over \$5,000	729	1.20
Use Tax From Inventory	030	2.50
Medical Marijuana Restaurant	221	4.00
Medical Marijuana Restaurant (Additional Tax)	--	--
Adult Use Marijuana Restaurant	421	4.00
Adult Use Marijuana Restaurant (Additional Tax)	--	--

**MEDICAL & ADULT USE MARIJUANA
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Table 6 RETAIL TAX RATES FOR SALES IN MUNICIPALITIES

GUADALUPE

REGION / CITY CODE: GU
COUNTY CODE: MAR

**BUSINESS
CODE TAX
RATE**

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

Medical Marijuana Retail Sales	203	4.00
Medical Marijuana Retail Sales-Item Over	--	--
Adult Use Marijuana Retail Sales	420	4.00
Adult Use Marijuana Retail Sales-Item Over	--	--
Retail Sales (Accessories and Ancillary Products)	017	4.00
Retail Sales (Accessories/Ancillary Products)-Item Over	--	--
Use Tax Purchases	029	4.00
Use Tax Purchases-Item Over	--	--
Use Tax From Inventory	030	4.00
Medical Marijuana Restaurant	221	5.00
Medical Marijuana Restaurant (Additional Tax)	--	--
Adult Use Marijuana Restaurant	421	5.00
Adult Use Marijuana Restaurant (Additional Tax)	--	--

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
CODE TAX
RATE**

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

Medical Marijuana Retail Sales	203	3.00
Medical Marijuana Retail Sales-Item Over	--	--
Adult Use Marijuana Retail Sales	420	3.00
Adult Use Marijuana Retail Sales-Item Over	--	--
Retail Sales (Accessories and Ancillary Products)	017	3.00
Retail Sales (Accessories/Ancillary Products)-Item Over	--	--
Use Tax Purchases	029	3.00
Use Tax Purchases-Item Over	--	--
Use Tax From Inventory	030	3.00
Medical Marijuana Restaurant	221	3.00
Medical Marijuana Restaurant (Additional Tax)	--	--
Adult Use Marijuana Restaurant	421	3.00
Adult Use Marijuana Restaurant (Additional Tax)	--	--

HUACHUCA CITY

REGION / CITY CODE: HC
COUNTY CODE: COH

**BUSINESS
CODE TAX
RATE**

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

Medical Marijuana Retail Sales	203	1.90
Medical Marijuana Retail Sales-Item Over	--	--
Adult Use Marijuana Retail Sales	420	1.90
Adult Use Marijuana Retail Sales-Item Over	--	--
Retail Sales (Accessories and Ancillary Products)	017	1.90
Retail Sales (Accessories/Ancillary Products)-Item Over	--	--
Use Tax Purchases	029	1.90
Use Tax Purchases-Item Over	--	--
Use Tax From Inventory	030	1.90
Medical Marijuana Restaurant	221	1.90
Medical Marijuana Restaurant (Additional Tax)	--	--
Adult Use Marijuana Restaurant	421	1.90
Adult Use Marijuana Restaurant (Additional Tax)	--	--

**MEDICAL & ADULT USE MARIJUANA
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Table 6 RETAIL TAX RATES FOR SALES IN MUNICIPALITIES

JEROME

REGION / CITY CODE: JO
COUNTY CODE: YAV

**BUSINESS
CODE TAX
RATE**

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

Medical Marijuana Retail Sales	203	3.50
Medical Marijuana Retail Sales-Item Over	--	--
Adult Use Marijuana Retail Sales	420	3.50
Adult Use Marijuana Retail Sales-Item Over	--	--
Retail Sales (Accessories and Ancillary Products)	017	3.50
Retail Sales (Accessories/Ancillary Products)-Item Over	--	--
Use Tax Purchases	--	--
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)	--	--

KEARNY

REGION / CITY CODE: KN
COUNTY CODE: PNL

**BUSINESS
CODE TAX
RATE**

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

Medical Marijuana Retail Sales	203	4.00
Medical Marijuana Retail Sales-Item Over	--	--
Adult Use Marijuana Retail Sales	420	4.00
Adult Use Marijuana Retail Sales-Item Over	--	--
Retail Sales (Accessories and Ancillary Products)	017	4.00
Retail Sales (Accessories/Ancillary Products)-Item Over	--	--
Use Tax Purchases	029	4.00
Use Tax Purchases-Item Over	--	--
Use Tax From Inventory	030	4.00
Medical Marijuana Restaurant	221	4.00
Medical Marijuana Restaurant (Additional Tax)	--	--
Adult Use Marijuana Restaurant	421	4.00
Adult Use Marijuana Restaurant (Additional Tax)	--	--

KINGMAN

REGION / CITY CODE: KM
COUNTY CODE: MOH

**BUSINESS
CODE TAX
RATE**

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

Medical Marijuana Retail Sales	203	2.50
Medical Marijuana Retail Sales-Item Over	--	--
Adult Use Marijuana Retail Sales	420	2.50
Adult Use Marijuana Retail Sales-Item Over	--	--
Retail Sales (Accessories and Ancillary Products)	017	2.50
Retail Sales (Accessories/Ancillary Products)-Item Over	--	--
Use Tax Purchases	029	2.50
Use Tax Purchases-Item Over	--	--
Use Tax From Inventory	030	2.50
Medical Marijuana Restaurant	221	2.50
Medical Marijuana Restaurant (Additional Tax)	222	1.00
Adult Use Marijuana Restaurant	421	2.50
Adult Use Marijuana Restaurant (Additional Tax)	422	1.00

LAKE HAVASU CITY

REGION / CITY CODE: LH
COUNTY CODE: MOH

**BUSINESS
CODE TAX
RATE**

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

Medical Marijuana Retail Sales	203	2.00
Medical Marijuana Retail Sales-Item Over	--	--
Adult Use Marijuana Retail Sales	420	2.00
Adult Use Marijuana Retail Sales-Item Over	--	--
Retail Sales (Accessories and Ancillary Products)	017	2.00
Retail Sales (Accessories/Ancillary Products)-Item Over	--	--
Use Tax Purchases	029	2.00
Use Tax Purchases-Item Over	--	--
Use Tax From Inventory	030	2.00
Medical Marijuana Restaurant	221	2.00
Medical Marijuana Restaurant (Additional Tax)	222	1.00
Adult Use Marijuana Restaurant	421	2.00
Adult Use Marijuana Restaurant (Additional Tax)	422	1.00

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Table 6 RETAIL TAX RATES FOR SALES IN MUNICIPALITIES

LITCHFIELD PARK

REGION / CITY CODE: LP
COUNTY CODE: MAR

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

Medical Marijuana Retail Sales	203	2.80
Medical Marijuana Retail Sales-Item Over	--	--
Adult Use Marijuana Retail Sales	420	2.80
Adult Use Marijuana Retail Sales-Item Over	--	--
Retail Sales (Accessories and Ancillary Products)	017	2.80
Retail Sales (Accessories/Ancillary Products)-Item Over	--	--
Use Tax Purchases	029	2.80
Use Tax Purchases-Item Over	--	--
Use Tax From Inventory	030	2.80
Medical Marijuana Restaurant	221	2.80
Medical Marijuana Restaurant (Additional Tax)	--	--
Adult Use Marijuana Restaurant	421	2.80
Adult Use Marijuana Restaurant (Additional Tax)	--	--

MAMMOTH

REGION / CITY CODE: MH
COUNTY CODE: PNL

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

Medical Marijuana Retail Sales	203	4.00
Medical Marijuana Retail Sales-Item Over	--	--
Adult Use Marijuana Retail Sales	420	4.00
Adult Use Marijuana Retail Sales-Item Over	--	--
Retail Sales (Accessories and Ancillary Products)	017	4.00
Retail Sales (Accessories/Ancillary Products)-Item Over	--	--
Use Tax Purchases	029	2.00
Use Tax Purchases-Item Over	--	--
Use Tax From Inventory	030	2.00
Medical Marijuana Restaurant	221	4.00
Medical Marijuana Restaurant (Additional Tax)	--	--
Adult Use Marijuana Restaurant	421	4.00
Adult Use Marijuana Restaurant (Additional Tax)	--	--

MARANA

REGION / CITY CODE: MA
COUNTY CODE: PMA/PNL

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

Medical Marijuana Retail Sales	203	2.50
Medical Marijuana Retail Sales-Single Item Over \$5000	664	2.00
Adult Use Marijuana Retail Sales	420	2.50
Adult Use Marijuana Retail Sales-Single Item Over \$5000	680	2.00
Retail Sales (Accessories and Ancillary Products)	017	2.50
Retail Sales (Accessories/Ancillary Products) Single Item Over \$5000	717	2.00
Use Tax Purchases	029	2.50
Use Tax Purchases-Single Item Over \$5000	729	2.00
Use Tax From Inventory	030	2.50
Medical Marijuana Restaurant	221	2.50
Medical Marijuana Restaurant (Additional Tax)	--	--
Adult Use Marijuana Restaurant	421	2.50
Adult Use Marijuana Restaurant (Additional Tax)	--	--

MARICOPA

REGION / CITY CODE: MP
COUNTY CODE: PNL

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)	--	--

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Table 6 RETAIL TAX RATES FOR SALES IN MUNICIPALITIES

MESA

REGION / CITY CODE: ME
COUNTY CODE: MAR

**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)	--	--

MIAMI

REGION / CITY CODE: MM
COUNTY CODE: GLA

**BUSINESS
CODE**

**TAX
RATE**

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

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

NOGALES

REGION / CITY CODE: NO
COUNTY CODE: STC

**BUSINESS
CODE**

**TAX
RATE**

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

Medical Marijuana Retail Sales	203	2.00
Medical Marijuana Retail Sales-Item Over	--	--
Adult Use Marijuana Retail Sales	420	2.00
Adult Use Marijuana Retail Sales-Item Over	--	--
Retail Sales (Accessories and Ancillary Products)	017	2.00
Retail Sales (Accessories/Ancillary Products)-Item Over	--	--
Use Tax Purchases	--	--
Use Tax Purchases-Item Over	--	--
Use Tax From Inventory	--	--
Medical Marijuana Restaurant	221	2.00
Medical Marijuana Restaurant (Additional Tax)	--	--
Adult Use Marijuana Restaurant	421	2.00
Adult Use Marijuana Restaurant (Additional Tax)	--	--

ORO VALLEY

REGION / CITY CODE: OR
COUNTY CODE: PMA

**BUSINESS
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)	--	--

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Table 6 RETAIL TAX RATES FOR SALES IN MUNICIPALITIES

PAGE

REGION / CITY CODE: PG

COUNTY CODE: COC

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 \$3,000	659	2.00
Adult Use Marijuana Retail Sales	420	3.00
Adult Use Marijuana Retail Sales-Single Item Portion Over \$3,000	675	2.00
Retail Sales (Accessories and Ancillary Products)	017	3.00
Retail Sales (Accessories/Ancillary Products)-Single Item Portion Over \$3,000	387	2.00
Use Tax Purchases	029	3.00
Use Tax Purchases-Single Item Portion Over \$3,000	389	2.00
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)	--	--

PARKER

REGION / CITY CODE: PK

COUNTY CODE: LAP

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)	--	--

PARADISE VALLEY

REGION / CITY CODE: PV

COUNTY CODE: MAR

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)	--	--

PATAGONIA

REGION / CITY CODE: PA

COUNTY CODE: STC

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)	--	--

**MEDICAL & ADULT USE MARIJUANA
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Table 6 RETAIL TAX RATES FOR SALES IN MUNICIPALITIES

PAYSON

REGION / CITY CODE: PS

COUNTY CODE: GLA

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

	BUSINESS CODE	TAX RATE
Medical Marijuana Retail Sales	203	3.88
Medical Marijuana Retail Sales-Item Over	--	--
Adult Use Marijuana Retail Sales	420	3.88
Adult Use Marijuana Retail Sales-Item Over	--	--
Retail Sales (Accessories and Ancillary Products)	017	3.88
Retail Sales (Accessories/Ancillary Products)-Item Over	--	--
Use Tax Purchases	--	--
Use Tax Purchases-Item Over	--	--
Use Tax From Inventory	--	--
Medical Marijuana Restaurant	221	3.88
Medical Marijuana Restaurant (Additional Tax)	--	--
Adult Use Marijuana Restaurant	421	3.88
Adult Use Marijuana Restaurant (Additional Tax)	--	--

PEORIA

REGION / CITY CODE: PE

COUNTY CODE: MAR/YAV

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

	BUSINESS CODE	TAX RATE
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

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

	BUSINESS CODE	TAX RATE
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	420	2.80
Adult Use Marijuana Retail Sales-Single Item Portion Over \$13,886	684	2.00
Retail Sales (Accessories and Ancillary Products)	017	2.80
Retail Sales (Accessories/Ancillary Products)-Single Item Portion Over \$13,886	164	2.00
Use Tax Purchases	029	2.80
Use Tax Purchases-Single Item Portion Over \$13,886	168	2.00
Use Tax From Inventory	030	2.80
Medical Marijuana Restaurant	221	2.80
Medical Marijuana Restaurant (Additional Tax)	--	--
Adult Use Marijuana Restaurant	421	2.80
Adult Use Marijuana Restaurant (Additional Tax)	--	--

PIMA

REGION / CITY CODE: PM

COUNTY CODE: GRA

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

	BUSINESS CODE	TAX RATE
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)	--	--

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Table 6 RETAIL TAX RATES FOR SALES IN MUNICIPALITIES

PINETOP-LAKESIDE

REGION / CITY CODE: PP

COUNTY CODE: NAV

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 \$5,000	656	1.50
Adult Use Marijuana Retail Sales	420	3.00
Adult Use Marijuana Retail Sales-Single Item Portion Over \$5,000	672	1.50
Retail Sales (Accessories and Ancillary Products)	017	3.00
Retail Sales (Accessories/Ancillary Products)-Single Item Portion Over \$5,000	357	1.50
Use Tax Purchases	--	--
Use Tax Purchases-Item Over	--	--
Use Tax From Inventory	--	--
Medical Marijuana Restaurant	221	3.00
Medical Marijuana Restaurant (Additional Tax)	222	2.00
Adult Use Marijuana Restaurant	421	3.00
Adult Use Marijuana Restaurant (Additional Tax)	422	2.00

PRESCOTT

REGION / CITY CODE: PR

COUNTY CODE: YAV

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

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

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)	--	--

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Table 6 RETAIL TAX RATES FOR SALES IN MUNICIPALITIES

QUEEN CREEK

REGION / CITY CODE: QC
COUNTY CODE: MAR/PNL

**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	029	2.25
Use Tax Purchases-Item Over	--	--
Use Tax From Inventory	030	2.25
Medical Marijuana Restaurant	221	2.25
Medical Marijuana Restaurant (Additional Tax)	--	--
Adult Use Marijuana Restaurant	421	2.25
Adult Use Marijuana Restaurant (Additional Tax)	--	--

QUEEN CREEK SPECIAL DISTRICT

REGION / CITY CODE: QD
COUNTY CODE: MAR

**BUSINESS
CODE TAX
RATE**

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

Medical Marijuana Retail Sales	203	2.25
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)	--	--

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

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)	--	--

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)	--	--

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Table 6 RETAIL TAX RATES FOR SALES IN MUNICIPALITIES

SAN LUIS

REGION / CITY CODE: SU

COUNTY CODE: YMA

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 \$2,500	663	1.50
Adult Use Marijuana Retail Sales	420	4.00
Adult Use Marijuana Retail Sales-Single Item Portion Over \$2,500	679	1.50
Retail Sales (Accessories and Ancillary Products)	017	4.00
Retail Sales (Accessories/Ancillary Products)-Single Item Portion Over \$2,500	467	1.50
Use Tax Purchases	029	4.00
Use Tax Purchases-Single Item Portion Over \$2,500	469	1.50
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)	--	--

SCOTTSDALE

REGION / CITY CODE: SC

COUNTY CODE: MAR

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	029	1.50
Use Tax Purchases-Item Over	--	--
Use Tax From Inventory	030	1.50
Medical Marijuana Restaurant	221	1.70
Medical Marijuana Restaurant (Additional Tax)	--	--
Adult Use Marijuana Restaurant	421	1.70
Adult Use Marijuana Restaurant (Additional Tax)	--	--

SEDONA

REGION / CITY CODE: SE

COUNTY CODE: COC/YAV

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

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)	--	--

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Table 6 RETAIL TAX RATES FOR SALES IN MUNICIPALITIES

SIERRA VISTA

REGION / CITY CODE: SR
COUNTY CODE: COH

**BUSINESS
CODE TAX
RATE**

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

Medical Marijuana Retail Sales	203	1.95
Medical Marijuana Retail Sales-Item Over	--	--
Adult Use Marijuana Retail Sales	420	1.95
Adult Use Marijuana Retail Sales-Item Over	--	--
Retail Sales (Accessories and Ancillary Products)	017	1.95
Retail Sales (Accessories/Ancillary Products)-Item Over	--	--
Use Tax Purchases	029	1.95
Use Tax Purchases-Item Over	--	--
Use Tax From Inventory	030	1.95
Medical Marijuana Restaurant	221	2.60
Medical Marijuana Restaurant (Additional Tax)	--	--
Adult Use Marijuana Restaurant	421	2.60
Adult Use Marijuana Restaurant (Additional Tax)	--	--

SNOWFLAKE

REGION / CITY CODE: SN
COUNTY CODE: NAV

**BUSINESS
CODE TAX
RATE**

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

Medical Marijuana Retail Sales	203	3.00
Medical Marijuana Retail Sales-Single Item Portion Over \$10,000	657	2.00
Adult Use Marijuana Retail Sales	420	3.00
Adult Use Marijuana Retail Sales-Single Item Portion Over \$10,000	673	2.00
Retail Sales (Accessories and Ancillary Products)	017	3.00
Retail Sales(Accessories/Ancillary Products)-Single Item Portion Over \$10,000	367	2.00
Use Tax Purchases	029	3.00
Use Tax Purchases-Single Item Portion Over \$10,000	369	2.00
Use Tax From Inventory	030	3.00
Medical Marijuana Restaurant	221	3.00
Medical Marijuana Restaurant (Additional Tax)	--	--
Adult Use Marijuana Restaurant	421	3.00
Adult Use Marijuana Restaurant (Additional Tax)	--	--

SOMERTON

REGION / CITY CODE: SO
COUNTY CODE: YMA

**BUSINESS
CODE TAX
RATE**

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

Medical Marijuana Retail Sales	203	3.30
Medical Marijuana Retail Sales-Item Over	--	--
Adult Use Marijuana Retail Sales	420	3.30
Adult Use Marijuana Retail Sales-Item Over	--	--
Retail Sales (Accessories and Ancillary Products)	017	3.30
Retail Sales (Accessories/Ancillary Products)-Item Over	--	--
Use Tax Purchases	029	2.50
Use Tax Purchases-Item Over	--	--
Use Tax From Inventory	030	2.50
Medical Marijuana Restaurant	221	3.30
Medical Marijuana Restaurant (Additional Tax)	--	--
Adult Use Marijuana Restaurant	421	3.30
Adult Use Marijuana Restaurant (Additional Tax)	--	--

SOUTH TUCSON

REGION / CITY CODE: ST
COUNTY CODE: PMA

**BUSINESS
CODE TAX
RATE**

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

Medical Marijuana Retail Sales	203	5.00
Medical Marijuana Retail Sales-Item Over	--	--
Adult Use Marijuana Retail Sales	420	5.00
Adult Use Marijuana Retail Sales-Item Over	--	--
Retail Sales (Accessories and Ancillary Products)	017	5.00
Retail Sales (Accessories/Ancillary Products)-Item Over	--	--
Use Tax Purchases	--	--
Use Tax Purchases-Item Over	--	--
Use Tax From Inventory	--	--
Medical Marijuana Restaurant	221	5.50
Medical Marijuana Restaurant (Additional Tax)	--	--
Adult Use Marijuana Restaurant	421	5.50
Adult Use Marijuana Restaurant (Additional Tax)	--	--

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Table 6 RETAIL TAX RATES FOR SALES IN MUNICIPALITIES

SPRINGERVILLE

REGION / CITY CODE: SV

COUNTY CODE: APA

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 \$1,000	660	2.00
Adult Use Marijuana Retail Sales	420	3.00
Adult Use Marijuana Retail Sales-Single Item Portion Over \$1,000	676	2.00
Retail Sales (Accessories and Ancillary Products)	017	3.00
Retail Sales (Accessories/Ancillary Products)-Single Item Portion Over \$1,000	397	2.00
Use Tax Purchases	--	--
Use Tax Purchases-Item Over	--	--
Use Tax From Inventory	--	--
Medical Marijuana Restaurant	221	3.00
Medical Marijuana Restaurant (Additional Tax)	--	--
Adult Use Marijuana Restaurant	421	3.00
Adult Use Marijuana Restaurant (Additional Tax)	--	--

ST JOHNS

REGION / CITY CODE: SJ

COUNTY CODE: APA

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

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

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)	--	--

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Table 6 RETAIL TAX RATES FOR SALES IN MUNICIPALITIES

SURPRISE

REGION / CITY CODE: SP
COUNTY CODE: MAR

**BUSINESS
CODE**

**TAX
RATE**

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

Medical Marijuana Retail Sales	203	2.80
Medical Marijuana Retail Sales-Item Over	--	--
Adult Use Marijuana Retail Sales	420	2.80
Adult Use Marijuana Retail Sales-Item Over	--	--
Retail Sales (Accessories and Ancillary Products)	017	2.80
Retail Sales (Accessories/Ancillary Products)-Item Over	--	--
Use Tax Purchases	029	2.80
Use Tax Purchases-Item Over	--	--
Use Tax From Inventory	030	2.80
Medical Marijuana Restaurant	221	3.20
Medical Marijuana Restaurant (Additional Tax)	--	--
Adult Use Marijuana Restaurant	421	3.20
Adult Use Marijuana Restaurant (Additional Tax)	--	--

TAYLOR

REGION / CITY CODE: TL
COUNTY CODE: NAV

**BUSINESS
CODE**

**TAX
RATE**

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

Medical Marijuana Retail Sales	203	3.00
Medical Marijuana Retail Sales-Item Over	--	--
Adult Use Marijuana Retail Sales	420	3.00
Adult Use Marijuana Retail Sales-Item Over	--	--
Retail Sales (Accessories and Ancillary Products)	017	3.00
Retail Sales (Accessories/Ancillary Products)-Item Over	--	--
Use Tax Purchases	029	3.00
Use Tax Purchases-Item Over	--	--
Use Tax From Inventory	030	3.00
Medical Marijuana Restaurant	221	3.00
Medical Marijuana Restaurant (Additional Tax)	--	--
Adult Use Marijuana Restaurant	421	3.00
Adult Use Marijuana Restaurant (Additional Tax)	--	--

TEMPE

REGION / CITY CODE: TE
COUNTY CODE: MAR

**BUSINESS
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	1.80
Medical Marijuana Restaurant (Additional Tax)	--	--
Adult Use Marijuana Restaurant	421	1.80
Adult Use Marijuana Restaurant (Additional Tax)	--	--

THATCHER

REGION / CITY CODE: TC
COUNTY CODE: GRA

**BUSINESS
CODE**

**TAX
RATE**

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

Medical Marijuana Retail Sales	203	2.50
Medical Marijuana Retail Sales-Single Item Over \$5,000	664	1.00
Adult Use Marijuana Retail Sales	420	2.50
Adult Use Marijuana Retail Sales-Single Item Over \$5,000	680	1.00
Retail Sales (Accessories and Ancillary Products)	017	2.50
Retail Sales (Accessories/Ancillary Products)-Single Item Over \$5,000	717	1.00
Use Tax Purchases	029	2.50
Use Tax Purchases-Item Over	--	--
Use Tax From Inventory	030	2.50
Medical Marijuana Restaurant	221	2.50
Medical Marijuana Restaurant (Additional Tax)	--	--
Adult Use Marijuana Restaurant	421	2.50
Adult Use Marijuana Restaurant (Additional Tax)	--	--

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Table 6 RETAIL TAX RATES FOR SALES IN MUNICIPALITIES

TOLLESON

REGION / CITY CODE: TN
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 Portion Over \$5,000	656	2.00
Adult Use Marijuana Retail Sales	420	2.50
Adult Use Marijuana Retail Sales-Single Item Portion Over \$5,000	672	2.00
Retail Sales (Accessories and Ancillary Products)	017	2.50
Retail Sales (Accessories/Ancillary Products)-Single Item Portion Over \$5,000	357	2.00
Use Tax Purchases	029	2.50
Use Tax Purchases-Single Item Portion Over \$5,000	359	2.00
Use Tax From Inventory	030	2.50
Medical Marijuana Restaurant	221	2.50
Medical Marijuana Restaurant (Additional Tax)	--	--
Adult Use Marijuana Restaurant	421	2.50
Adult Use Marijuana Restaurant (Additional Tax)	--	--

TOMBSTONE

REGION / CITY CODE: TS
COUNTY CODE: COH

**BUSINESS
CODE**

**TAX
RATE**

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

Medical Marijuana Retail Sales	203	3.50
Medical Marijuana Retail Sales-Item Over	--	--
Adult Use Marijuana Retail Sales	420	3.50
Adult Use Marijuana Retail Sales-Item Over	--	--
Retail Sales (Accessories and Ancillary Products)	017	3.50
Retail Sales (Accessories/Ancillary Products)-Item Over	--	--
Use Tax Purchases	--	--
Use Tax Purchases-Item Over	--	--
Use Tax From Inventory	--	--
Medical Marijuana Restaurant	221	3.50
Medical Marijuana Restaurant (Additional Tax)	--	--
Adult Use Marijuana Restaurant	421	3.50
Adult Use Marijuana Restaurant (Additional Tax)	--	--

TUCSON

REGION / CITY CODE: TU
COUNTY CODE: PMA/PAD

**BUSINESS
CODE**

**TAX
RATE**

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

Medical Marijuana Retail Sales	203	2.60
Medical Marijuana Retail Sales-Item Over	--	--
Adult Use Marijuana Retail Sales	420	2.60
Adult Use Marijuana Retail Sales-Item Over	--	--
Retail Sales (Accessories and Ancillary Products)	017	2.60
Retail Sales (Accessories/Ancillary Products)-Item Over	--	--
Use Tax Purchases	029	2.60
Use Tax Purchases-Item Over	--	--
Use Tax From Inventory	030	2.60
Medical Marijuana Restaurant	221	2.60
Medical Marijuana Restaurant (Additional Tax)	--	--
Adult Use Marijuana Restaurant	421	2.60
Adult Use Marijuana Restaurant (Additional Tax)	--	--

TUSAYAN

REGION / CITY CODE: TY
COUNTY CODE: COC

**BUSINESS
CODE**

**TAX
RATE**

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

Medical Marijuana Retail Sales	203	2.00
Medical Marijuana Retail Sales-Item Over	--	--
Adult Use Marijuana Retail Sales	420	2.00
Adult Use Marijuana Retail Sales-Item Over	--	--
Retail Sales (Accessories and Ancillary Products)	017	2.00
Retail Sales (Accessories/Ancillary Products)-Item Over	--	--
Use Tax Purchases	--	--
Use Tax Purchases-Item Over	--	--
Use Tax From Inventory	--	--
Medical Marijuana Restaurant	221	4.00
Medical Marijuana Restaurant (Additional Tax)	--	--
Adult Use Marijuana Restaurant	421	4.00
Adult Use Marijuana Restaurant (Additional Tax)	--	--

**MEDICAL & ADULT USE MARIJUANA
Arizona State, County and City TRANSACTION PRIVILEGE TAX RATE TABLES**

August 1, 2025

Table 6 RETAIL TAX RATES FOR SALES IN MUNICIPALITIES

WELLTON

REGION / CITY CODE: WT
COUNTY CODE: YMA

**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)	--	--

WICKENBURG

REGION / CITY CODE: WB
COUNTY CODE: MAR/YAV

**BUSINESS
CODE**

**TAX
RATE**

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

Medical Marijuana Retail Sales	203	2.20
Medical Marijuana Retail Sales-Single Item Over \$5,000	664	1.69
Adult Use Marijuana Retail Sales	420	2.20
Adult Use Marijuana Retail Sales-Single Item Over \$5,000	680	1.69
Retail Sales (Accessories and Ancillary Products)	017	2.20
Retail Sales (Accessories/Ancillary Products)-Single Item Over \$5,000	717	1.69
Use Tax Purchases	--	--
Use Tax Purchases-Item Over	--	--
Use Tax From Inventory	--	--
Medical Marijuana Restaurant	221	2.20
Medical Marijuana Restaurant (Additional Tax)	--	--
Adult Use Marijuana Restaurant	421	2.20
Adult Use Marijuana Restaurant (Additional Tax)	--	--

WILLCOX

REGION / CITY CODE: WC
COUNTY CODE: COH

**BUSINESS
CODE**

**TAX
RATE**

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

Medical Marijuana Retail Sales	203	3.00
Medical Marijuana Retail Sales-Single Item Over \$1,250	662	2.00
Adult Use Marijuana Retail Sales	420	3.00
Adult Use Marijuana Retail Sales-Single Item Over \$1,250	678	2.00
Retail Sales (Accessories and Ancillary Products)	017	3.00
Retail Sales (Accessories/Ancillary Products)-Single Item Over \$1,250	417	2.00
Use Tax Purchases	--	--
Use Tax Purchases-Item Over	--	--
Use Tax From Inventory	--	--
Medical Marijuana Restaurant	221	3.00
Medical Marijuana Restaurant (Additional Tax)	--	--
Adult Use Marijuana Restaurant	421	3.00
Adult Use Marijuana Restaurant (Additional Tax)	--	--

WILLIAMS

REGION / CITY CODE: WL
COUNTY CODE: COC

**BUSINESS
CODE**

**TAX
RATE**

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

Medical Marijuana Retail Sales	203	3.50
Medical Marijuana Retail Sales-Item Over	--	--
Adult Use Marijuana Retail Sales	420	3.50
Adult Use Marijuana Retail Sales-Item Over	--	--
Retail Sales (Accessories and Ancillary Products)	017	3.50
Retail Sales (Accessories/Ancillary Products)-Item Over	--	--
Use Tax Purchases	--	--
Use Tax Purchases-Item Over	--	--
Use Tax From Inventory	--	--
Medical Marijuana Restaurant	221	4.50
Medical Marijuana Restaurant (Additional Tax)	--	--
Adult Use Marijuana Restaurant	421	4.50
Adult Use Marijuana Restaurant (Additional Tax)	--	--

**MEDICAL & ADULT USE MARIJUANA
Arizona State, County and City TRANSACTION PRIVILEGE TAX RATE TABLES**

August 1, 2025

Table 6 RETAIL TAX RATES FOR SALES IN MUNICIPALITIES

WINKELMAN

REGION / CITY CODE: WM
COUNTY CODE: GLA/PNL

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

	BUSINESS CODE	TAX RATE
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)	--	--

YOUNGTOWN

REGION / CITY CODE: YT
COUNTY CODE: MAR

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

	BUSINESS CODE	TAX RATE
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)	--	--

WINSLOW

REGION / CITY CODE: WS
COUNTY CODE: NAV

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

	BUSINESS CODE	TAX RATE
Medical Marijuana Retail Sales	203	3.00
Medical Marijuana Retail Sales-Item Over	--	--
Adult Use Marijuana Retail Sales	420	3.00
Adult Use Marijuana Retail Sales-Item Over	--	--
Retail Sales (Accessories and Ancillary Products)	017	3.00
Retail Sales (Accessories/Ancillary Products)-Item Over	--	--
Use Tax Purchases	--	--
Use Tax Purchases-Item Over	--	--
Use Tax From Inventory	--	--
Medical Marijuana Restaurant	221	3.00
Medical Marijuana Restaurant (Additional Tax)	222	2.00
Adult Use Marijuana Restaurant	421	3.00
Adult Use Marijuana Restaurant (Additional Tax)	422	2.00

YUMA

REGION / CITY CODE: YM
COUNTY CODE: YMA

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

	BUSINESS CODE	TAX RATE
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