### 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 <u>Tax Rate Look-Up Tool</u>.
- Table 2 contains a list of all the city privilege tax rates and REGION / CITY CODES. The Arizona Department of Revenue collects these taxes for cities.
- Table 3 contains county identification codes and Special District Codes which must be used on the TPT Reporting Form in the column marked REGION CODE.
- Table 4 contains special *REGION CODES* to be used on the TPT Reporting Form in the column marked REGION CODE by businesses that operate on Indian Reservations.

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

THE OTHER O	TABLE 1					0 11107					SE COU	NTIES	_ 1710_			Liicotive	August 1, 202
Business Code	TAXABLE ACTIVITIES <sup>a</sup>	Cochise (COH)	Coconino (COC)	Gila (GLA)	Graham (GRA)	La Paz (LAP)	Maricopa (MAR)	Mohave (MOH)	Navajo (NAV)	Pima (PMA)	Pinal (PNL)	Santa Cruz (STC)	Yavapai (YAV)	Yuma (YMA)	Apache (APA) Greenlee (GRN)	Accounting Credit Rate for Paper Filers (STATE TAX ONLY)	Accounting Credit Rate for Electronic Filers (STATE TAX ONLY)
002	Mining-Nonmetal	3.437%	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	<mark>6.10%</mark>	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	<mark>6.10%</mark>	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	<mark>6.10%</mark>	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	<mark>6.10%</mark>	6.90%	6.60%	6.60%	6.60%	6.30%	5.60%	6.43%	6.10%	6.70%	6.60%	6.35%	6.712%	6.10%	.056%	.0672%
800	Pipeline	<mark>6.10%</mark>	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	<mark>6.10%</mark>	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	<mark>6.10%</mark>	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	<mark>6.10%</mark>	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	<mark>6.10%</mark>	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	<mark>6.10%</mark>	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	<mark>6.10%</mark>	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	<mark>6.10%</mark>	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	<mark>6.10%</mark>	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	<mark>6.10%</mark>	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	<mark>6.05%</mark>	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	<mark>6.05%</mark>	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	<mark>6.10%</mark>	5.90%	5.60%	6.10%	6.10%	5.60%	5.60%	5.60%	6.10%	6.10%	5.60%	5.60%	6.60%	5.60%	N/A	N/A
029	Use Tax Purchases	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	N/A	N/A
030	Use Tax From Inventory	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	N/A	N/A
033	Telecommunications Devices	1.10%	1.10%	1.10%	1.10%	1.10%	1.10%	1.10%	1.10%	1.10%	1.10%	1.10%	1.10%	1.10%	1.10%	N/A	N/A
041	Municipal Water <sup>c</sup>	65¢	65¢	65¢	65¢	65¢	65¢	65¢	65¢	65¢	65¢	65¢	65¢	65¢	65¢	N/A	N/A
049	Jet Fuel Tax <sup>d</sup>	3.355¢	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	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	N/A	N/A
153	Rental Car Surcharge–Stadium h	0	0	0	0	0	3.25%	0	0	0	0	0	0	0	0	N/A	N/A
911	911 Telecommunications <sup>g</sup>	20¢	20¢	20¢	20¢	20¢	20¢	20¢	20¢	20¢	20¢	20¢	20¢	20¢	20¢	N/A	N/A
912	E911 Prepaid Wireless	0.8%	0.8%	0.8%	0.8%	0.8%	0.8%	0.8%	0.8%	0.8%	0.8%	0.8%	0.8%	0.8%	0.8%	N/A	N/A

<sup>\*\*</sup>See page two for lettered footnote details for Table 1 (TAX RATES FOR SALES IN THESE COUNTIES)

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

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

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(B) If you report under Hotel (Business code 044), this city has an Additional	(D) Report amount due on materials purchased exempt from tax and incorporated	(E) When reporting for Short Term Motor Vehicle you must report Business
Hotel tax rate that must be applied and reported (Business Code 144).	into a Maintenance, Repair, Replacement or Alteration (MRRA) project.	Code 214 and 114 for this City.

Communications

Transporting

Utilities

005

006

004

3.50

3.50

3.50

#### TRANSACTION PRIVILEGE AND OTHER TAX RATE TABLES.

Effective August 1, 2025

006

004

051

029

030

2.00

2.00

\$.03

2.00

2.00

								AND OTHER TAX RATE TABLES Effective August 1, 2025							
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 COI		ISINESS CODE	TAX RATE	COUNTY	CITY/TOWN NAME REGION / CITY CODE	BUSINESS CODE	TAX RATE	COUNTY			
APACHE JUNCTION AJ			MAR/PNL	<u>AVONDALE</u> 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	\$.035				
Manufactured Buildings	027	2.40		Timbering and Other Extraction		020	2.50		Manufactured Buildings	027	3.50				
Fimbering and Other Extraction	020	2.40		Severance – Metal Mining		019	0.10		Timbering and Other Extraction	020	3.50				
Severance – Metal Mining	019	0.10		Publication		009	2.50		Severance – Metal Mining	019	0.10				
Publication	009	2.40		Hotels		044	2.50		Publication	009	3.50				
Hotels	044	2.40		Hotel/Motel (Additional Tax) <sup>B</sup>		144	2.00		Hotels	044	3.50				
Hotel/Motel (Additional Tax) <sup>B</sup>	144	2.40		Commercial Rental, Leasing, & Licensing for Us		213	2.50		Hotel/Motel (Additional Tax) <sup>B</sup>	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		2.50				
Rental Occupancy	040	2.20		Restaurant and Bars		011	2.50		Rental, Leasing, & Licensing for Use of TPP	214	2.50				
Rental Occupancy Rental, Leasing, & Licensing for Use of TPP	214	2.40		Retail Sales		017	2.50		Restaurant and Bars	011	3.50				
Restaurant and Bars									Residurant and bars Retail Sales						
	011	2.40		Retail Sales (Single Item Over \$5,000)		717	1.50			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	\$.035				
Use Tax Purchases	029	2.40							Use Tax Purchases	029	3.50				
Use Tax (Single Item Portion Over \$2,000)	299	1.40							Use Tax Purchases (Single Item Over \$5,000)	729	1.00				
Use Tax From Inventory	030	2.40							Use Tax From Inventory	030	3.50				
CITY/TOWN NAME REGION CITY COD		TAX RATE	COUNTY	CITY/TOWN NAME REGI		USINESS	TAX RATE	COUNTY	CITY/TOWN NAME REGION / CITY CODE	BUSINESS	TAX RATE	COUNTY			
BISBEE BB	L GODE	10112	СОН	BUCKEYE		JUDE	10112	MAR	BULLHEAD CITY BH	OODL	10112	МОН			
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	\$.03				
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				Publication											
	009	3.50				009	3.00		Publication	009	2.00				
Hotels	044	3.50		Hotels		044	3.00		Hotels	044	2.00				
Hotel/Motel (Additional Tax) <sup>B</sup>	144	5.00		Hotel/Motel (Additional Tax) <sup>B</sup>		144	3.00		Hotel/Motel (Additional Tax) <sup>B</sup>	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		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				
0	005	0.50		Data il Calca Escal facilità de Company de Company		000	0 00		- ·						

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

062

315

005

006

004

029

729

030

3.00

3.00

4.00

3.00

3.00

3.00

1.10

3.00

Transporting

Use Tax Purchases

Use Tax From Inventory

Jet Fuel Use Tax (cents per gallon)

Utilities

Retail Sales Food for Home Consumption

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

MRRA Amount D

Communications

Use Tax Purchases

Use Tax From Inventory

Transporting

Utilities

#### TRANSACTION PRIVILEGE AND OTHER TAX RATE TABLES MUNICIPALITIES All tax rates are express

All tax rates are expressed as percentages (%) unless otherwise noted.							
REGION / CITY CODE	BUSINESS	TAX RATE	COUNTY				
CG			PNL				
	018	1.80					
	012	1.80					
	015	4.00					
ıilders	016	4.00					
	037	4.00					
	010	1.80					
	027	1.80					
ion	020	1.80					
	019	0.10					
	009	1.80					
	044	1.80					
3	144	5.00					
& Licensing for Use	213	1.80					
for Use of TPP	214	1.80					
	011	1.80					
	017	2.00					
tion Over \$5,000)	357	1.50					
Consumption	062	2.00					
	315	2.00					
	005	2.00					
	006	1.80					
	004	2.00					
	rtion Over \$5,000) Consumption	rtion Over \$5,000) 357 Consumption 062 315 005 006	rtion Over \$5,000) 357 1.50 Consumption 062 2.00 315 2.00 005 2.00 006 1.80				

	REGION / CITY CODE	BUSINESS CODE	TAX RATE	COUNTY		REGION / CITY CODE	BUSINESS CODE	TAX RATE	COUNTY	CITY/TOWN NAME	REGION / CITY CODE	BUSINESS CODE	TAX RATE	COUNTY
CAVE CREEK	CK			MAR	CHANDLER	СН			MAR	CHINO VALLEY	CV			YAV
Advertising		018	3.00		Advertising		018	1.50		Advertising		018	4.00	
Amusements		012	3.00		Amusements		012	1.50		Amusements		012	4.00	
Contracting – Prime		015	5.00		Contracting – Prime		015	1.50		Contracting – Prime		015	4.00	
Contracting – Speculative Builders		016	5.00		Contracting – Speculative Builders		016	1.50		Contracting – Speculative Builders		016	4.00	
Contracting – Owner Builder		037	5.00		Contracting – Owner Builder		037	1.50		Contracting – Owner Builder		037	4.00	
Feed at Wholesale		116	3.00		Job Printing		010	1.50		Job Printing		010	4.00	
Job Printing		010	3.00		Jet Fuel Sales (cents per gallon)		049	\$.023		Jet Fuel Sales (cents per gallon)		049	\$.015	
Manufactured Buildings		027	3.00		Manufactured Buildings		027	1.50		Manufactured Buildings		027	2.00	
Timbering and Other Extraction		020	3.00		Timbering and Other Extraction		020	1.50		Timbering and Other Extraction		020	4.00	
Severance – Metal Mining		019	0.10		Severance – Metal Mining		019	0.10		Severance – Metal Mining		019	0.10	
Publication		009	3.00		Publication		009	1.50		Publication		009	4.00	
Hotels		044	3.00		Hotels		044	1.50		Hotels		044	4.00	
Hotel/Motel (Additional Tax) <sup>B</sup>		144	4.00		Hotel/Motel (Additional Tax) <sup>B</sup>		144	2.90		Hotel/Motel (Additional Tax) <sup>B</sup>		144	4.00	
Commercial Rental, Leasing, & Licensing f	or Use	213	3.00		Commercial Rental, Leasing, & Licensing for	Use	213	1.50		Commercial Rental, Leasing, & Licensing for	r Use	213	3.00	
Rental Occupancy		040	3.00		Rental, Leasing, & Licensing for Use of TPP		214	1.50		Rental Occupancy		040	3.00	
Rental, Leasing, & Licensing for Use of TP	Ρ	214	3.00		Restaurant and Bars		011	1.80		Rental, Leasing, & Licensing for Use of TPF	)	214	4.00	
Restaurant and Bars		011	3.00		Retail Sales		017	1.50		Restaurant and Bars		011	4.00	
Retail Sales		017	3.00		Retail Sales Food for Home Consumption		062	1.50		Retail Sales		017	4.00	
Retail Sales Food for Home Consumption		062	3.00		MRRA Amount D		315	1.50		Retail Sales Food for Home Consumption		062	4.00	
MRRA Amount D		315	3.00		Communications		005	2.75		MRRA Amount D		315	4.00	
Communications		005	3.00		Transporting		006	1.50		Communications		005	4.00	
Transporting		006	3.00		Utilities		004	2.75		Transporting		006	4.00	
Utilities		004	3.00		Jet Fuel Use Tax (cents per gallon)		051	\$.023		Utilities		004	4.00	
Use Tax Purchases		029	3.00		Use Tax Purchases		029	1.50		Jet Fuel Use Tax (cents per gallon)		051	\$.015	
Use Tax From Inventory		030	3.00		Use Tax From Inventory		030	1.50		Use Tax Purchases		029	3.00	
										Use Tax From Inventory		030	3.00	

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

#### TRANSACTION PRIVILEGE AND OTHER TAX RATE TABLES

												,		
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	TAX RATE	COUNTY	CITY/TOWN NAME	REGION / CITY CODE	BUSINESS CODE	TAX RATE	COUNTY
CLARKDALE	CD			YAV	CLIFTON	CF			GRN	COLORADO CITY	CC			МОН
Advorticina		010	2 50		Advorticing		010	2 00		Advorticing		010	2 00	

CITY/TOWN NAME	REGION / CITY CODE	CODE	TAX RATE	COUNTY	CITY/TOWN NAME REGION / CITY CODE	BUSINESS E CODE	TAX RATE	COUNTY		REGION / CITY CODE	CODE	
CLARKDALE	CD	772		YAV	CLIFTON CF	. ,,,,,		GRN	COLORADO CITY	CC		
dvertising		018	3.50		Advertising	018	3.00		Advertising		018	
nusements		012	3.50		Amusements	012	3.00		Amusements		012	
ontracting – Prime		015	4.50		Contracting – Prime	015	3.00		Contracting – Prime		015	
ontracting – Speculative Builders		016	4.50		Contracting – Speculative Builders	016	3.00		Contracting - Speculative Builders		016	
ntracting – Owner Builder		037	4.50		Contracting – Owner Builder	037	3.00		Contracting – Owner Builder		037	
o Printing		010	3.50		Job Printing	010	3.00		Job Printing		010	
nufactured Buildings		027	3.50		Manufactured Buildings	027	3.00		Manufactured Buildings		027	
nbering and Other Extraction		020	3.50		Timbering and Other Extraction	020	3.00		Timbering and Other Extraction		020	
verance – Metal Mining		019	0.10		Severance – Metal Mining	019	0.10		Severance – Metal Mining		019	
blication		009	3.50		Publication	009	3.00		Publication		009	
tels		044	3.50		Hotels	044	3.00		Hotels		044	
tel/Motel (Additional Tax) <sup>B</sup>		144	2.00		Commercial Rental, Leasing, & Licensing for Use	213	3.00		Hotel/Motel (Additional Tax) <sup>B</sup>		144	
mmercial Rental, Leasing, & Licensing	for Use	213	3.00		Rental, Leasing, & Licensing for Use of TPP	214	3.00		Commercial Rental, Leasing, & Licensing fo	r Use	213	
ntal, Leasing, & Licensing for Use of T	PP	214	3.50		Restaurant and Bars	011	3.00		Rental Occupancy		040	
staurant and Bars		011	3.50		Retail Sales	017	3.00		Rental, Leasing, & Licensing for Use of TPP	)	214	
tail Sales		017	3.50		Retail Sales (Single Item Portion Over \$9,999)	377	2.00		Restaurant and Bars		011	
tail Sales Food for Home Consumption	n	062	3.00		Retail Sales Food for Home Consumption	062	3.00		Retail Sales		017	
RRA Amount D		315	3.50		MRRA Amount D	315	3.00		Retail Sales Food for Home Consumption		062	
mmunications		005	3.50		Communications	005	3.00		MRRA Amount D		315	
insporting		006	3.50		Transporting	006	3.00		Communications		005	
lities		004	3.50		Utilities	004	3.00		Transporting		006	
									Utilities		004	
									Use Tax Purchases		029	
									Use Tax From Inventory		030	

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) <sup>B</sup>		144	3.50		Hotel/Motel (Additional Tax) <sup>B</sup>		144	2.00	
Hotel/Motel (Additional Tax) <sup>B</sup>		144	3.00		Commercial Rental, Leasing, & Licensin	g for Use	213	3.50		Commercial Rental, Leasing, & Licensing for	or Use	213	2.00	
Commercial Rental, Leasing, & Licens	sing for Use	213	3.00		Rental Occupancy		040	3.50		Rental, Leasing, & Licensing for Use of TPI	P	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	n	062	3.50		MRRA Amount D		315	2.00	
Retail Sales (Single Item Over \$10,00	00)	917	1.50		MRRA Amount D		315	3.50		Communications		005	2.00	
Retail Sales Food for Home Consump	otion	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	r \$10,000)	929	1.50											
Use Tax From Inventory		030	3.00											

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

#### TRANSACTION PRIVILEGE AND OTHER TAX RATE TABLES

TABLE 2				•	MUNICIPALITIES	S	•	<u> </u>	All tax rates are expressed as percentages (%) unless otherwise noted.				
CITY/TOWN NAME	REGION / CITY CODE	BUSINESS	TAX RATE	COUNTY	CITY/TOWN NAME	REGION / CITY CODE	BUSINESS	TAX RATE	COUNTY	CITY/TOWN NAME REGIO			
DOUGLAS	DL			СОН	DUNCAN	DC			GRN	<u>EAGAR</u> EG			APA
Advertising		018	3.80		Advertising		018	2.00		Amusements	012	3.00	1
Amusements		012	0.00		Amusements		012	2.00		Contracting – Prime	015	3.00	l
Contracting – Prime		015	3.80		Contracting – Prime		015	2.00		Contracting – Speculative Builders	016	3.00	l
Contracting – Speculative Builders		016	3.80		Contracting – Speculative Builders		016	2.00		Contracting – Owner Builder	037	3.00	1
Contracting – Owner Builder		037	3.80		Contracting – Owner Builder		037	2.00		Job Printing	010	3.00	1
Feed at Wholesale		116	3.80		Job Printing		010	2.00		Manufactured Buildings	027	3.00	1
Job Printing		010	3.80		Manufactured Buildings		027	2.00		Timbering and Other Extraction	020	3.00	1
Manufactured Buildings		027	3.80		Timbering and Other Extraction		020	2.00		Severance - Metal Mining	019	0.10	1
Timbering and Other Extraction		020	3.80		Severance - Metal Mining		019	0.10		Publication	009	3.00	1
Severance - Metal Mining		019	0.10		Publication		009	2.00		Hotels	044	3.00	1
Publication		009	3.80		Hotels		044	2.00		Hotel/Motel (Additional Tax) <sup>B</sup>	144	3.00	1
Hotels		044	3.80		Hotel/Motel (Additional Tax) <sup>B</sup>		144	3.00		Commercial Rental, Leasing, & Licensing for Use	213	3.00	1
Hotel/Motel (Additional Tax) <sup>B</sup>		144	4.00		Commercial Rental, Leasing, & Licens	ing for Use	213	2.00		Rental Occupancy	040	3.00	1
Commercial Rental, Leasing, & Licensing	g for Use	213	2.80		Rental, Leasing, & Licensing for Use of	of TPP	214	2.00		Rental, Leasing, & Licensing for Use of TPP	214	3.00	1
Rental Occupancy		040	2.80		Restaurant and Bars		011	2.00		Restaurant and Bars	011	3.00	ı
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 Consump	tion	062	2.00		Retail Sales (Single Item Over \$1,000)	157	2.00	ı
Retail Sales		017	3.80		MRRA Amount D		315	2.00		Retail Sales Food for Home Consumption	062	3.00	1
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	n	062	3.80		Transporting		006	2.00		Communications	005	3.00	1
MRRA Amount D		315	3.80		Utilities		004	2.00		Transporting	006	3.00	1
Communications		005	3.80							Utilities	004	3.00	ı
Transporting		006	3.80							Use Tax Purchases	029	3.00	1
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 \$10,00		2.80							•			
Use Tax From Inventory		030	3.80										
CITY/TOWN NAME	REGION / CITY CODE	BUSINESS CODE	TAX RATE		CITY/TOWN NAME	REGION / CITY CODE	BUSINESS CODE	TAX RATE	COUNTY	CITY/TOWN NAME REGION / CITY CODE	BUSINESS CODE	TAX RATE	COUNTY
EL MIRAGE	EM			MAR	ELOY	EL			PNL	<u>FLAGSTAFF</u> FS			COC
Advertising		018	3.00		Advertising		018	3.00		Advertising	018	2.486	

CITY/TOWN NAME	REGION / CITY CODE	BUSINESS	TAX RATE	COUNTY	CITY/TOWN NAME	REGION / CITY CODE	BUSINESS CODE	TAX RATE	COUNTY	CITY/TOWN NAME REGI		BUSINESS CODE	TAX RATE	COUNTY
EL MIRAGE	EM			MAR	ELOY	EL			PNL	FLAGSTAFF FS	S			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) <sup>B</sup>		144	2.00		Hotel/Motel (Additional Tax) <sup>B</sup>		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 TF	PP	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 T	PP	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		337	1.50		Communications		005	2.486	
Communications		005	3.00		Retail Sales Food for Home Consumption	n	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 Ov	/er \$6,000	339	1.50						
					Use Tax From Inventory		030	3.00						

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

TRANSACTION PRIVILEGE AND OTHER TAX RATE TABLES

REGION / BUSINESS

TΔY

Effective August 1, 2025

**MUNICIPALITIES** TABLE 2 All tax rates are expressed as percentages (%) unless otherwise noted. REGION / BUSINESS TAX REGION / BUSINESS TAX REGION / BUSINESS **CITY/TOWN NAME CITY/TOWN NAME** COUNTY COUNTY CITY/TOWN NAME COUNTY CITY CODE CODE RATE CITY CODE CODE RATE CITY CODE CODE RATE **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 Contracting - Speculative Builders 016 4.00 016 2.90 Contracting - Speculative Builders 016 4.00 Contracting - Owner Builder Contracting - Owner Builder 037 2.90 Contracting - Owner Builder 037 4.00 037 4.00 Job Printing 010 2.00 Job Printing 010 2.90 Job Printing 010 4.00 Manufactured Buildings 027 2.00 Manufactured Buildings 027 2.90 Manufactured Buildings 027 4.00 Timbering and Other Extraction 020 2.00 Timbering and Other Extraction 020 2.90 Timbering and Other Extraction 020 4.00 Severance - Metal Mining Severance - Metal Mining Severance - Metal Mining 019 0.10 019 0.10 019 0.10 Publication Publication Publication 009 2.00 009 2.90 009 4.00 Hotels 044 2.00 Hotels 044 2.90 Hotels 044 4.00 2.00 Hotel/Motel (Additional Tax)B Commercial Rental, Leasing, & Licensing for Use 213 Hotel/Motel (Additional Tax)B 144 144 4.00 4.00 Commercial Rental, Leasing, & Licensing for Use 213 2.00 Commercial Rental, Leasing, & Licensing for Use 213 1.60 Rental, Leasing, & Licensing for Use of TPP 214 4.00 Rental, Leasing, & Licensing for Use of TPP 214 2.00 Commercial Lease (Additional Tax) C 313 1.30 Restaurant and Bars 011 4.00 Retail Sales Restaurant and Bars Rental, Leasing, & Licensing for Use of TPP 011 2.00 214 2.90 017 4.00 Restaurant and Bars Retail Sales 017 2.00 011 2.90 Retail Sales Food for Home Consumption 062 4.00 Retail Sales Food for Home Consumption Retail Sales MRRA Amount D 062 2.00 017 2.90 315 4.00 Retail Sales Food for Home Consumption MRRA Amount D 315 2.00 062 2.90 Communications 005 4.00 Communications 005 2.00 MRRA Amount D 315 2.90 Transporting 006 4.00 Communications Transporting 006 2.00 005 2.90 Utilities 004 4.00 Utilities 004 2.00 Transporting 006 2.90 Use Tax Purchases 029 4.00 Use Tax Purchases 029 2.00 Utilities 004 2.90 Use Tax From Inventory 030 4.00 Use Tax From Inventory 030 2.00 Use Tax Purchases 029 2.90 Use Tax From Inventory 030 2.90

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

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

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

(A)	"Additional	Tax"	mea	ıns	in a	addition t	o Res	staur	ant '	Tax.

<sup>(</sup>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).

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

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

#### TRANSACTION PRIVILEGE AND OTHER TAX RATE TABLES

Effective August 1, 2025

TABLE 2					MUNICIPALITIES				All tax ra	tes are expressed as percentages (%) u	nless otherw	ise note	ed.
	REGION /	BUSINESS CODE	TAX RATE	COUNTY		EGION / TY CODE	BUSINESS CODE	TAX RATE	COUNTY		GION / BUSINESS CODE CODE	TAX RATE	COUNTY
<u>GLOBE</u>	GL			GLA	GOODYEAR	GY			MAR	<u>GUADALUPE</u>	U		MAR
Advertising		018	3.30		Advertising		018	2.50		Advertising	018	4.00	
Amusements		012	3.30		Amusements		012	2.50		Amusements	012	5.00	
Contracting – Prime		015	3.30		Contracting – Prime		015	3.50		Contracting – Prime	015	4.00	
Contracting – Speculative Builders		016	3.30		Contracting – Speculative Builders		016	3.50		Contracting – Speculative Builders	016	4.00	
Contracting – Owner Builder		037	3.30		Contracting – Owner Builder		037	3.50		Contracting – Owner Builder	037	4.00	
Job Printing		010	3.30		Job Printing		010	2.50		Job Printing	010	4.00	
Manufactured Buildings		027	3.30		Jet Fuel Sales (cents per gallon)		049	\$.03		Manufactured Buildings	027	4.00	
Timbering and Other Extraction		020	3.30		Manufactured Buildings		027	2.50		Timbering and Other Extraction	020	4.00	
Severance – Metal Mining		019	0.10		Timbering and Other Extraction		020	2.50		Severance – Metal Mining	019	0.10	
Publication		009	3.30		Severance – Metal Mining		019	0.10		Publication	009	4.00	
Hotels		044	3.30		Publication		009	2.50		Hotels	044	4.00	
Hotel/Motel (Additional Tax) <sup>B</sup>		144	3.00		Hotels		044	2.50		Hotel/Motel (Additional Tax) <sup>B</sup>	144	6.00	
Commercial Rental, Leasing, & Licensing	for Use	213	2.00		Hotel/Motel (Additional Tax) <sup>B</sup>		144	2.50		Commercial Rental, Leasing, & Licensing for Us	se 213	3.00	
Rental, Leasing, & Licensing for Use of TF	PP	214	3.30		Commercial Rental, Leasing, & Licensing for		213	2.50		Rental, Leasing, & Licensing for Use of TPP	214	4.00	
Restaurant and Bars		011	3.30		Rental, Leasing, & Licensing for Use of TPP		214	2.50		Restaurant and Bars	011	5.00	
Retail Sales		017	3.30		Restaurant and Bars		011	4.00		Retail Sales	017	4.00	
Retail Sales Food for Home Consumption		062	2.30		Retail Sales		017	2.50		Retail Sales Food for Home Consumption	062	4.00	
MRRA Amount D		315	3.30		Retail Sales (Single Item Over \$5,000)		717	1.20		MRRA Amount D	315	4.00	
Communications		005	3.30		Retail Sales Food for Home Consumption		062	2.00		Communications	005	4.00	
Transporting		006	3.30		MRRA Amount D		315	2.50		Transporting	006	4.00	
Utilities		004	3.30		Communications		005	2.50		Utilities	004	4.00	
Use Tax Purchases		029	3.30		Transporting		006	2.50		Use Tax Purchases	029	4.00	
Use Tax from Inventory		030	3.30		Utilities		004	2.50		Use Tax From Inventory	030	4.00	
					Jet Fuel Use Tax (cents per gallon)		051	\$.03					
					Use Tax Purchases		029	2.50		NOTE: Hotel/Motel (Additional Tax) is not a new	tax.		
					Use Tax Purchases (Single Item Over \$5,000	0)	729	1.20		It was collected by the City. As of 4/1/2015 it is			
					Use Tax From Inventory		030	2.50		collected by the Department of Revenue.			

	GION / Y CODE	BUSINESS CODE	TAX RATE	COUNTY	CITY/TOWN NAME REGION CITY COD		INESS ODE	TAX RATE	COUNTY		REGION / TY CODE	BUSINESS CODE	TAX RATE	COU
HAYDEN I	HY			GLA	HOLBROOK HB				NAV	HUACHUCA CITY	HC			CO
Advertising		018	3.00		Amusements	0	12	3.00		Advertising		018	1.90	
Amusements		012	3.00		Contracting – Prime	0	15	3.00		Amusements		012	1.90	
Contracting – Prime		015	3.00		Contracting – Speculative Builders	0	16	3.00		Contracting – Prime		015	1.90	
Contracting – Speculative Builders		016	3.00		Contracting – Owner Builder	0	37	3.00		Contracting – Speculative Builders		016	1.90	
Contracting – Owner Builder		037	3.00		Job Printing	0	10	3.00		Contracting – Owner Builder		037	1.90	
Feed at Wholesale		116	3.00		Manufactured Buildings	0	27	3.00		Feed at Wholesale		116	1.90	
Job Printing		010	3.00		Timbering and Other Extraction	0	20	3.00		Job Printing		010	1.90	
Manufactured Buildings		027	3.00		Severance – Metal Mining	0	19	0.10		Manufactured Buildings		027	1.90	
Timbering and Other Extraction		020	0.10		Publication	0	09	3.00		Timbering and Other Extraction		020	1.90	
Severance – Metal Mining		019	0.10		Hotels	0	44	3.00		Severance – Metal Mining		019	0.10	
Publication		009	3.00		Hotel/Motel (Additional Tax) <sup>B</sup>	1	44	2.00		Publication		009	1.90	
Hotels		044	3.00		Commercial Rental, Leasing, & Licensing for Use	2	13	3.00		Hotels		044	1.90	
Hotel/Motel (Additional Tax) <sup>B</sup>		144	2.00		Rental, Leasing, & Licensing for Use of TPP	2	14	3.00		Commercial Rental, Leasing, & Licensing for	Use	213	1.00	
Commercial Rental, Leasing, & Licensing for	r Use	213	3.00		Restaurant and Bars	0	11	3.00		Rental Occupancy		040	1.90	
Rental Occupancy		040	3.00		Retail Sales	0	17	3.00		Rental, Leasing, & Licensing for Use of TPP		214	1.90	
Rental, Leasing, & Licensing for Use of TPP	•	214	3.00		Retail Sales Food for Home Consumption	0	62	3.00		Restaurant and Bars		011	1.90	
Restaurant and Bars		011	3.00		MRRA Amount D	3	15	3.00		Retail Sales		017	1.90	
Retail Sales		017	3.00		Communications	0	05	3.00		Retail Sales Food for Home Consumption		062	1.90	
Retail Sales Food for Home Consumption		062	3.00		Transporting	0	06	3.00		MRRA Amount D		315	1.90	
MRRA Amount D		315	3.00		Utilities	0	04	3.00		Communications		005	1.90	
Communications		005	3.00		Use Tax Purchases	0	29	3.00		Transporting		006	1.90	
Transporting		006	3.00		Use Tax From Inventory	0	30	3.00		Utilities		004	1.90	
Utilities		004	3.00		•					Use Tax Purchases		029	1.90	
Use Tax Purchases		029	3.00							Use Tax From Inventory		030	1.90	
Use Tax From Inventory		030	3.00							•				

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

TABLE 2

TRANSACTION PRIVILEGE AND OTHER TAX RATE TABLES

**MUNICIPALITIES** 

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

CITY/TOWN NAME	REGION /	BUSINESS	TAX RATE	COUNTY		GION /	BUSINESS	TAX RATE	COUNTY		GION / Y CODE	BUSINESS	TAX RATE	COUNTY
JEROME	JO	CODE	IVAIL	YAV		(N	CODE	IVAIL	PNL		KM	CODE	IVAIL	МОН
Advertising		018	3.50		Advertising		018	4.00		Advertising		018	2.50	
Amusements		012	3.50		Amusements		012	4.00		Amusements		012	2.50	
Contracting – Prime		015	3.00		Contracting – Prime		015	4.00		Contracting – Prime		015	2.50	
Contracting – Speculative Builders		016	3.00		Contracting – Speculative Builders		016	4.00		Contracting – Speculative Builders		016	2.50	
Contracting – Owner Builder		037	3.00		Contracting – Owner Builder		037	4.00		Contracting – Owner Builder		037	2.50	
Job Printing		010	3.50		Job Printing		010	4.00		Job Printing		010	2.50	
Manufactured Buildings		027	3.50		Manufactured Buildings		027	4.00		Manufactured Buildings		027	2.50	
Timbering and Other Extraction		020	3.50		Timbering and Other Extraction		020	4.00		Timbering and Other Extraction		020	2.50	
Severance – Metal Mining		019	0.10		Publication		009	4.00		Severance – Metal Mining		019	0.10	
Publication		009	3.50		Hotels		044	4.00		Publication		009	2.50	
Hotels		044	3.50		Hotel/Motel (Additional Tax) <sup>B</sup>		144	4.00		Hotels		044	2.50	
Hotel/Motel (Additional Tax) <sup>B</sup>		144	3.00		Commercial Rental, Leasing, & Licensing for U	Jse	213	2.50		Hotel/Motel (Additional Tax) <sup>B</sup>		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 U	Jse	213	2.00	
Rental, Leasing, & Licensing for Use of Ti	PP	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	TAX RATE	COUNTY	CITY/TOWN NAME	REGION / CITY CODE	BUSINESS	TAX RATE	COUNTY		EGION / TY CODE	BUSINESS	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	\$.03		Job Printing		010	2.80		Job Printing		010	4.00	
Manufactured Buildings		027	2.00		Manufactured Buildings		027	2.80		Manufactured Buildings		027	4.00	
Timbering and Other Extraction		020	2.00		Timbering and Other Extraction		020	2.80		Timbering and Other Extraction		020	4.00	
Severance – Metal Mining		019	0.10		Severance – Metal Mining		019	0.10		Severance – Metal Mining		019	0.10	
Publication		009	2.00		Publication		009	2.80		Publication		009	4.00	
Hotels		044	2.00		Hotels		044	2.80		Hotels		044	4.00	
Hotel/Motel (Additional Tax) <sup>B</sup>		144	3.00		Hotel/Motel (Additional Tax) <sup>B</sup>		144	1.00		Hotel/Motel (Additional Tax) <sup>B</sup>		144	4.00	
Rental, Leasing, & Licensing for Use o	f TPP	214	2.00		Commercial Rental, Leasing, & Licensing	g 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 T	ГРР	214	2.80		Rental, Leasing, & Licensing for Use of TPP		214	4.00	
Restaurant and Bars		011	2.00		Restaurant and Bars		011	2.80		Restaurant and Bars		011	4.00	
Restaurant and Bars (Additional Tax)	l.	111	1.00		Retail Sales		017	2.80		Retail Sales		017	4.00	
Retail Sales		017	2.00		Retail Sales Food for Home Consumptio	n	062	2.80		Retail Sales Food for Home Consumption		062	4.00	
MRRA Amount D		315	2.00		MRRA Amount D		315	2.80		MRRA Amount D		315	4.00	
Communications		005	2.00		Communications		005	2.80		Communications		005	4.00	
Transporting		006	2.00		Transporting		006	2.80		Transporting		006	4.00	
Utilities		004	2.00		Utilities		004	2.80		Utilities		004	4.00	
Jet Fuel Use Tax (cents per gallon)		051	\$.03		Use Tax Purchases		029	2.80		Use Tax Purchases		029	2.00	
Use Tax Purchases		029	2.00		Use Tax From Inventory		030	2.80		Use Tax From Inventory		030	2.00	
Use Tax From Inventory		030	2.00											

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

030

2.50

Use Tax From Inventory

TRANSACTION PRIVILEGE AND OTHER TAX RATE TABLES

Use Tax Purchases

Use Tax From Inventory

Effective August 1, 2025

029

030

BUSINESS

CODE

018

012

015

016

037

010

027

020

019

009

044

144

040

214 011

017

315

006

004

2.00

2.00

TAX

RATE

2.50

2.50

4.00

4.00

4.00

2.50

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2.50

6.00

2.00 2.50

2.50

2.50

2.50

2.50

4.00

COUNTY

PMA

**MUNICIPALITIES** TABLE 2 All tax rates are expressed as percentages (%) unless otherwise noted. REGION / BUSINESS TAX REGION / BUSINESS TAX REGION / BUSINESS CITY/TOWN NAME COUNTY **CITY/TOWN NAME** COUNTY COUNTY CITY/TOWN NAME CITY CODE RATE CITY CODE CODE RATE CODE CITY CODE CODE RATE MP PNL MARANA MA PMA/PNL **MARICOPA 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 Contracting - Prime 016 4.00 Contracting - Prime 015 3.50 015 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 Severance - Metal Mining Timbering and Other Extraction 009 2.50 019 0.10 020 2.00 Publication Severance - Metal Mining Hotels 044 2.50 009 2.00 019 0.10 Hotels Publication Hotel/Motel (Additional Tax)B 144 6.00 044 2.00 009 2.00 Commercial Rental, Leasing, & Licensing for Use 213 2.50 Hotel/Motel (Additional Tax)<sup>B</sup> 5.50 Hotels 044 144 2.00 Commercial Rental, Leasing, & Licensing for Use 2.00 Rental Occupancy 040 2.50 213 Hotel/Motel (Additional Tax)<sup>B</sup> 144 5.00 Rental, Leasing, & Licensing for Use of TPP Rental, Leasing, & Licensing for Use of TPP Commercial Rental, Leasing, & Licensing for Use 214 2.50 214 2.00 213 2.00 Restaurant and Bars Restaurant and Bars 011 2.00 Rental, Leasing, & Licensing for Use of TPP 011 2.50 214 2.00 Retail Sales 2.50 Retail Sales 2.00 Restaurant and Bars 017 017 011 2.00 Retails Sales (Single Item Over \$5000) 2.00 Retail Sales Food for Home Consumption 2.00 Retail Sales 717 062 017 2.00 MRRA Amount D MRRA Amount D 2.50 2.00 315 MRRA Amount D 315 315 2.00 Communications 005 4.00 Communications 005 2.00 Communications 005 2.00 Transporting 006 2.50 Transporting 006 2.00 Transporting 006 2.00 Utilities 004 4.00 Utilities 004 2.00 Utilities 004 2.00 Use Tax Purchases 029 2.50 Use Tax Purchases 029 2.00 Wastewater Utility Services 485 2.00 Jet Fuel Use Tax (cents per gallon) Use Tax Purchases (Single Item Over \$5000) 729 2.00 Use Tax From Inventory 030 2.00 051 \$.03

	REGION /	BUSINESS	TAX RATE	COUNTY	CITY/TOWN NAME	REGION / CITY CODE	BUSINESS	TAX RATE	COUNTY	CITY/TOWN NAME	REGION / CITY CODE
<u>MIAMI</u>	MM			GLA	NOGALES	NO			STC	ORO VALLEY	OR
Advertising		018	2.50		Advertising		018	2.00		Advertising	
Amusements		012	2.50		Amusements		012	2.00		Amusements	
Contracting – Prime		015	2.50		Contracting – Prime		015	2.00		Contracting – Prime	
Contracting – Speculative Builders		016	2.50		Contracting – Speculative Builders		016	2.00		Contracting – Speculative Builders	
Contracting – Owner Builder		037	2.50		Contracting – Owner Builder		037	2.00		Contracting – Owner Builder	
Job Printing		010	2.50		Job Printing		010	2.00		Job Printing	
Manufactured Buildings		027	2.50		Manufactured Buildings		027	2.00		Manufactured Buildings	
Timbering and Other Extraction		020	2.50		Timbering and Other Extraction		020	2.00		Timbering and Other Extraction	
Severance – Metal Mining		019	0.10		Severance - Metal Mining		019	0.10		Severance – Metal Mining	
Publication		009	2.50		Publication		009	2.00		Publication	
Hotels		044	2.50		Hotels		044	2.00		Hotels	
Commercial Rental, Leasing, & Licensing for	Use	213	2.50		Hotel/Motel (Additional Tax) <sup>B</sup>		144	4.00		Hotel/Motel (Additional Tax) B	
Rental, Leasing, & Licensing for Use of TPP		214	2.50		Commercial Rental, Leasing, & Lice	nsing for Use	213	2.00		Rental Occupancy	
Restaurant and Bars		011	2.50		Rental, Leasing, & Licensing for Use	of TPP	214	2.00		Rental, Leasing, & Licensing for Use	of TPP
Retail Sales		017	2.50		Restaurant and Bars		011	2.00		Restaurant and Bars	
Retail Sales Food for Home Consumption		062	2.50		Retail Sales		017	2.00		Retail Sales	
MRRA Amount D		315	2.50		Retail Sales for Food for Home Cons	sumption	062	2.00		MRRA Amount D	
Communications		005	2.50		MRRA Amount D		315	2.00		Transporting	
Transporting		006	2.50		Communications		005	2.00		Utilities	
Use Tax Purchases		029	2.50		Transporting		006	2.00			
Use Tax From Inventory		030	2.50		Utilities		004	2.00			
					Public Utility Right of Way		133	2.00			
					Wastewater Utility Services		485	2.00			

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

TRANSACTION PRIVILEGE AND OTHER TAX RATE TABLES

Effective August 1, 2025

030

1.80

	i ax Kat	e Look-U	p 1001							9 ;						
TABLE 2					MUNICIPALITIES				All tax	rates are expressed as percentages (%) unl			oted.			
CITY/TOWN NAME	REGION / ITY CODE	BUSINESS CODE	TAX RATE	COUNTY	CITY/TOWN NAME CITY	GION / CODE	BUSINESS CODE	TAX RATE	COUNTY	CITY/TOWN NAME REGION/	BUSINESS CODE	TAX RATE	COUNTY			
PAGE	PG			COC		٧v			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) <sup>B</sup>		144	5.00		Hotel/Motel (Additional Tax) <sup>B</sup>		144	3.40		Hotel/Motel (Additional Tax) <sup>B</sup>	144	4.00				
Commercial Rental, Leasing, & Licensing for		213	3.00		Commercial Rental, Leasing, & Licensing for U	Use	213	1.65		Commercial Rental, Leasing, & Licensing for Use	213	2.00				
Rental, Leasing, & Licensing for Use of TPP		214	3.00		Commercial Lease (Additional Tax) <sup>C</sup>		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 \$3,00)	00)	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								
_							D. 10111500									
CITY/TOWN NAME	REGION / ITY CODE	BUSINESS CODE	TAX RATE	COUNTY	CITY/TOWN NAME	GION / CODE	BUSINESS CODE	TAX RATE	COUNTY	CITY/TOWN NAME REGION / CITY CODE	BUSINESS CODE	TAX RATE	COUNTY			
PATAGONIA	PA			STC		PS			GLA	PEORIA PE			MAR/YA			
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) <sup>B</sup>		144	5.00		Hotel/Motel (Additional Tax) <sup>B</sup>	144	3.80				
Hotel/Motel (Additional Tax) <sup>B</sup>		144	3.00		Commercial Rental, Leasing, & Licensing for U	Use	213	3.88		Commercial Rental, Leasing, & Licensing for Use	213	1.80				
Commercial Rental, Leasing, & Licensing for	r 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	029	1.00				

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

Use Tax From Inventory

#### TRANSACTION PRIVILEGE AND OTHER TAX RATE TABLES

Effective August 1, 2025 All tax rates are expressed as percentages (%) unless otherwise noted.

TABLE 2				
CITY/TOWN NAME	REGION / CITY CODE	BUSINESS CODE	TAX RATE	COUNTY
PHOENIX	PX			MAR
Advertising		018	0.50	
Amusements		012	2.80	
Contracting – Prime		015	2.80	
Contracting – Speculative Builders		016	2.80	
Contracting – Owner Builder		037	2.80	
Job Printing		010	2.80	
Jet Fuel Sales (cents per gallon)		049	\$.00732	2
Manufactured Buildings		027	2.80	
Timbering and Other Extraction		020	2.80	
Severance – Metal Mining		019	0.10	
Publication		009	2.80	
Hotels		044	2.80	
Hotel/Motel (Additional Tax) <sup>B</sup>		144	3.00	
Commercial Rental, Leasing, & Licens	sing for Use	213	2.80	
Commercial Lease (Additional Tax) <sup>c</sup>		313	0.10	
Rental Occupancy		040	2.30	
Rental, Leasing, & Licensing for Use	of TPP	214	2.80	
Short-Term Motor Vehicle Rental (Addition	onal Tax) <sup>E</sup>	114	2.00	
Restaurant and Bars		011	2.80	
Retail Sales		017	2.80	
Retail Sales (Single Item Portion over	\$13,886)	164	2.00	
MRRA Amount D		315	2.80	
Communications		005	4.70	
Transporting		006	2.80	
Utilities		004	2.70	
Wastewater Removal Services		485	2.70	
Jet Fuel Use Tax (cents per gallon)		051	\$.00732	2
Use Tax Purchases		029	2.80	
Use Tax Purch (Single Item Portion over	er \$13,886)	168	2.00	
Use Tax From Inventory		030	2.80	

AND CONTRACTOR		0				LIICOLIVC			_	
MUNICIPALITIES				All tax	All tax rates are expressed as percentages (%) unless otherwise no					
CITY/TOWN NAME	REGION / CITY CODE	BUSINESS CODE	TAX RATE	COUNTY	CITY/TOWN NAME	REGION / CITY CODE	BUSINESS CODE	TAX RATE	COUNTY	
<u>PIMA</u>	PM			GRA	PINETOP-LAKESIDE	PP			NAV	
Advertising		018	2.00		Advertising		018	3.00		
Amusements		012	2.00		Amusements		012	3.00		
Contracting – Prime		015	3.00		Contracting – Prime		015	3.00		
Contracting – Speculative Builders		016	3.00		Contracting – Speculative Builders		016	3.00		
Contracting – Owner Builder		037	3.00		Contracting – Owner Builder		037	3.00		
Job Printing		010	2.00		Job Printing		010	3.00		
Manufactured Buildings		027	2.00		Manufactured Buildings		027	3.00		
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		
Publication		009	2.00		Publication		009	3.00		
Hotels		044	2.00		Hotels		044	3.00		
Commercial Rental, Leasing, & Licensii	ng for Use	213	2.00		Hotel/Motel (Additional Tax) B		144	3.00		
Rental, Leasing, & Licensing for Use of	TPP	214	2.00		Commercial Rental, Leasing, & Licensir	g for Use	213	3.00		
Restaurant and Bars		011	2.00		Rental, Leasing, & Licensing for Use of	TPP	214	3.00		
Retail Sales		017	2.00		Restaurant and Bars		011	3.00		
Retail Sales Food for Home Consumpti	on	062	2.00		Restaurant and Bars (Additional Tax) A		111	2.00		
MRRA Amount D		315	2.00		Retail Sales		017	3.00		
Communications		005	2.00		Retail Sales (Single Item Portion Over \$	5,000)	357	1.50		
Transporting		006	2.00		Retail Sales Food for Home Consumption	on	062	3.00		
Utilities		004	2.00		MRRA Amount D		315	3.00		
					Communications		005	3.00		
					Transporting		006	3.00		
					Utilities		004	3.00		

CITY/TOWN NAME	REGION / CITY CODE	BUSINESS CODE	TAX RATE	COUNTY
PRESCOTT	PR			YAV
Advertising		018	2.95	
Amusements		012	2.95	
Contracting – Prime		015	2.95	
Contracting – Speculative Builders		016	2.95	
Contracting – Owner Builder		037	2.95	
Feed at Wholesale		116	2.95	
Job Printing		010	2.95	
Jet Fuel Sales (cents per gallon)		049	\$.015	
Manufactured Buildings		027	2.95	
Timbering and Other Extraction		020	2.95	
Severance – Metal Mining		019	0.10	
Publication		009	2.95	
Hotels		044	2.95	
Hotel/Motel (Additional Tax) <sup>B</sup>		144	3.00	
Commercial Rental, Leasing, & Licensi		213	2.95	
Rental, Leasing, & Licensing for Use of	TPP	214	2.95	
Restaurant and Bars		011	2.95	
Retail Sales		017	2.95	
Retail Sales Food for Home Consumpti	on	062	2.95	
MRRA Amount D		315	2.95	
Communications		005	2.95	
Transporting		006	2.95	
Utilities		004	2.95	
Jet Fuel Use Tax (cents per gallon)		051	\$.015	
Use Tax Purchases		029	2.95	
Use Tax From Inventory		030	2.95	

	GION / Y CODE	BUSINESS CODE	TAX RATE	COUNTY	CITY/TOWN NAME	REGION / CITY CODE	BUSINESS CODE	TAX RATE	COUNTY
PRESCOTT VALLEY	PL			YAV	QUARTZSITE	QZ			LAP
Advertising		018	2.83		Amusements		012	2.50	
Amusements		012	2.83		Contracting – Prime		015	3.50	
Contracting – Prime		015	2.83		Contracting – Speculative Builders		016	3.50	
Contracting – Speculative Builders		016	2.83		Contracting – Owner Builder		037	3.50	
Contracting – Owner Builder		037	2.83		Job Printing		010	2.50	
Job Printing		010	2.83		Manufactured Buildings		027	3.50	
Manufactured Buildings		027	2.83		Timbering and Other Extraction		020	2.50	
Timbering and Other Extraction		020	2.83		Severance – Metal Mining		019	0.10	
Severance – Metal Mining		019	0.10		Publication		009	2.50	
Publication		009	2.83		Hotels		044	5.50	
Hotels		044	2.83		Commercial Rental, Leasing, & Licensin	g for Use	213	2.50	
Hotel/Motel (Additional Tax) B		144	2.83		Rental, Leasing, & Licensing for Use of	TPP	214	2.50	
Rental, Leasing, & Licensing for Use of TPP		214	2.83		Restaurant and Bars		011	3.00	
Restaurant and Bars		011	2.83		Retail Sales		017	2.50	
Retail Sales		017	2.83		Retail Sales (Single Item Portion Over \$	10,000)	367	1.00	
Retail Sales Food for Home Consumption		062	2.83		MRRA Amount D		315	2.50	
MRRA Amount D		315	2.83		Communications		005	2.50	
Communications		005	2.83		Transporting		006	2.50	
Transporting		006	2.83		Use Tax Purchases		029	2.50	
Utilities		004	2.83		Use Tax Purchases (Single item portion over	er \$10,000)	369	1.00	
Wastewater Utility Services		485	2.83		Use Tax From Inventory		030	2.50	
Use Tax Purchases		029	2.83		·				
Use Tax From Inventory		030	2.83						

(A) "Additional Tax" means in addition to Restaurant Tax.	(C) "Additional Tax" means in addition to Commercial Lease.	Review each City/Town for tax on Food for Home Consumption.
(B) If you report under Hotel (Business code 044), this city has an Additional	(D) Report amount due on materials purchased exempt from tax and incorporated	(E) When reporting for Short Term Motor Vehicle you must report Business
Hotel tax rate that must be applied and reported (Business Code 144).	into a Maintenance, Repair, Replacement or Alteration (MRRA) project.	Code 214 and 114 for this City.
	D 10	

TRANSACTION PRIVILEGE AND OTHER TAX RATE TABLES

ATE TABLES Effective August 1, 2025

			MUNICIPALITIES						ll tax rates are expressed as percentages (%) unless otherwise note				
EGION / Y CODE	BUSINESS CODE	TAX RATE	COUNTY	CITY/TOWN NAME	REGION / CITY CODE	BUSINESS CODE	TAX RATE	COUNTY	CITY/TOWN NAME REGION / CITY CODE	BUSINESS	TAX RATE	COUNTY	
QC		N	MAR/PNL	QUEEN CREEK SPECIAL DISTRICT	QD			MAR	<u>SAFFORD</u> SF			GRA	
	018			Amusements		012			Advertising	018			
	012			9		010			Amusements	012			
	015	4.25		Publication		009			Contracting – Prime	015	2.50		
	016	4.25		Hotels		044	2.25		Contracting – Speculative Builders	016	2.50		
	037			Restaurant and Bars		011			Contracting – Owner Builder	037	2.50		
	010	2.25		Retail Sales		017	2.25		Feed at Wholesale	116	2.50		
	027	2.25		Retail Sales Food for Home Consumption	n	062	2.25		Job Printing	010	2.50		
	020	2.25		MRRA Amount D		315	2.25		Manufactured Buildings	027	2.50		
	019	0.10		Communications		005	2.25		Timbering and Other Extraction	020	2.50		
	009	2.25		Transporting		006	2.25		Severance – Metal Mining	019	0.10		
	044	2.25		Utilities		004	2.25		Publication	009	2.50		
	144	3.00							Hotels	044	2.50		
Use	213	2.25			s apply to	your busine	ss activi	ities in	Hotel/Motel (Additional Tax) <sup>B</sup>	144	5.00		
	214	2.25		Queen Creek.					Commercial Rental, Leasing, & Licensing for Use	213	2.50		
	011	2.25							Rental Occupancy	040	2.50		
	017	2.25							Rental, Leasing, & Licensing for Use of TPP	214	2.50		
	062	2.25							Restaurant and Bars	011	2.50		
	315	2.25							Retail Sales	017	2.50		
	005	2.25							Retail Sales (Single Item Over \$5,000)	717	1.00		
	006	2.25							Retail Sales Food for Home Consumption	062	2.50		
	004	2.25							MRRA Amount D	315	2.50		
	029	2.25							Communications	005	2.50		
	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		
	Y CODE QC	YCODE CODE QC  018 012 015 016 037 010 027 020 019 009 044 144 Use 213 214 011 017 062 315 005 006 004 029	YCODE CODE RATE QC  018 2.25 012 2.25 015 4.25 016 4.25 037 4.25 010 2.25 027 2.25 020 2.25 019 0.10 009 2.25 044 2.25 144 3.00 Use 213 2.25 011 2.25 011 2.25 011 2.25 011 2.25 011 2.25 011 2.25 011 2.25 012 2.25 013 2.25 014 2.25 011 2.25 011 2.25 012 2.25 013 2.25 014 2.25 014 2.25 017 2.25 062 2.25 315 2.25 006 2.25 006 2.25 006 2.25 006 2.25 006 2.25 006 2.25	YCODE CODE RATE COUNTY QC MAR/PNL  018 2.25 012 2.25 015 4.25 016 4.25 017 2.25 027 2.25 020 2.25 019 0.10 009 2.25 044 2.25 045 2.25 066 2.25 062 2.25 066 2.25 066 2.25 067 2.25 068 2.25 069 2.25	GION/ BUSINESS CODE MAR/PNL  O18 2.25 Amusements O16 4.25 Amusements O17 2.25 Amusements O18 2.25 Amusements O18 2.25 Amusements O18 2.25 Amusements O19 0.10 0.225 Amusements O27 2.25 Amusements O20 2.25 Amusements O210 2.25 Amusements O220 2.25 Amusements O230 0.25 Amusements O240 0.25 Amusements O25 Amusements O26 Amusements O27 Amusements O28 Amusements O29 Amusements O29 Amusements O29 Amusements O29 Amusements O20 Printing O20 Printing O210 Amusements O221 Amusements O2225	CITY/TOWN NAME   REGION/CITYCODE   TAX   COUNTY   CITY/TOWN NAME   REGION/CITYCODE   COUNTY   COUNTY   CITY/TOWN NAME   REGION/CITYCODE   COUNTY   COU	CITY/TOWN NAME   REGION   BUSINESS   CODE   CODE	CITY/TOWN NAME   REGION   BUSINESS   TAX   COUNTY   CITY/TOWN NAME   CITY CODE   COD	County   C	Company   City/Town Name   Region   Business   TAX   Country   City/Town Name   Region   Countracting   Contracting - Contra	CRION   BUSINESS   TAX   COUNTY   CITY/TOWN NAME   REGION   CODE   COD	CHANGE   SUNIESS   TAX   COUNTY   COU	

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	ODE	USINESS CODE	TAX RATE	COUNTY
<u>SAHUARITA</u>	SA			PMA	SAN LUIS	SU			YMA		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)			\$.018	
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) <sup>B</sup>		144	2.00		Hotels		044	4.00		Severance – Metal Mining		019	0.10	
Commercial Rental, Leasing, & Licensing		213	2.00		Commercial Rental, Leasing, & Licensin		213	4.00		Publication		009	1.70	
Rental, Leasing, & Licensing for Use of TF	PP	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) <sup>B</sup>		144	5.00	
Retail Sales		017	2.00		Retail Sales		017	4.00		Commercial Rental, Leasing, & Licensing for		213	1.70	
MRRA Amount D		315	2.00		Retail Sales (Single Item Portion Over S		467	1.50		Rental, Leasing, & Licensing for Use of TPP		214	1.70	
Communications		005	2.00		Retail Sales Food for Home Consumpti	on	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	er \$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)			\$.018	
										Use Tax Purchases		029	1.50	
										Use Tax From Inventory	C	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	(D) Report amount due on materials purchased exempt from tax and incorporated	(E) When reporting for Short Term Motor Vehicle you must report Business
Hotel tax rate that must be applied and reported (Business Code 144).	into a Maintenance, Repair, Replacement or Alteration (MRRA) project.	Code 214 and 114 for this City.

TRANSACTION PRIVILEGE AND OTHER TAX RATE TABLES

Effective August 1, 2025

051

029

030

BUSINESS TAX

REGION /

\$.02

1.95

1.95

COLINTY

**MUNICIPALITIES** TABLE 2 All tax rates are expressed as percentages (%) unless otherwise noted. REGION / BUSINESS TAX REGION / BUSINESS TAX REGION / BUSINESS CITY/TOWN NAME COUNTY **CITY/TOWN NAME** COUNTY CITY/TOWN NAME COUNTY CITY CODE CODE RATE CITY CODE CODE RATE CITY CODE CODE RATE **SEDONA** SE COC/YAV **SHOW LOW** SL NAV **SIERRA VISTA** SR СОН Amusements 012 3.50 Advertising 018 2.00 Advertising 018 1.95 Contracting - Prime 015 3.50 Amusements 012 2.00 Amusements 012 1.95 Contracting - Prime Contracting - Prime Contracting - Speculative Builders 016 3.50 015 2.00 015 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 Severance - Metal Mining Manufactured Buildings 009 3.50 019 0.10 027 1.95 Publication Timbering and Other Extraction Hotels 044 3.50 009 2.00 020 1.95 Severance - Metal Mining Hotel/Motel (Additional Tax)B 144 3.50 Hotels 044 2.00 019 0.10 Commercial Rental, Leasing, & Licensing for Use 213 3.50 Hotel/Motel (Additional Tax)<sup>B</sup> Publication 009 144 3.00 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 Commercial Rental, Leasing, & Licensing for Use Restaurant and Bars 011 3.50 Rental, Leasing, & Licensing for Use of TPP 214 2.00 213 1.00 Retail Sales Restaurant and Bars Rental, Leasing, & Licensing for Use of TPP 017 3.50 011 2.00 214 1.95 Retail Sales 017 Restaurant and Bars MRRA Amount <sup>C</sup> 315 3.50 2.00 011 2.60 Communications Retail Sales Food for Home Consumption Retail Sales 005 3.50 062 2.00 017 1.95 Transporting Retail Sales Food for Home Consumption 006 3.50 MRRA Amount D 315 2.00 062 1.95 Utilities 004 3.50 Communications 005 2.00 MRRA Amount D 315 1.95 Use Tax Purchases 029 3.00 Transporting 006 2.00 Communications 005 2.00 Use Tax From Inventory 030 3.00 Utilities 004 2.00 Utilities 004 2.00

	GION / Y CODE	BUSINESS CODE	TAX RATE	COUNTY	CITY/TOWN NAME	REGION / CITY CODE	BUSINESS CODE	TAX RATE	COUNTY	CITY/TOWN NAME
<u>SNOWFLAKE</u>	SN			NAV	SOMERTON	SO			YMA	SOUTH TUCSON
Advertising		018	3.00		Advertising		018	3.30		Advertising
Amusements		012	3.00		Amusements		012	3.30		Amusements
Contracting – Prime		015	3.00		Contracting – Prime		015	3.30		Contracting – Prime
Contracting – Speculative Builders		016	3.00		Contracting – Speculative Builders		016	3.30		Contracting – Speculative B
Contracting – Owner Builder		037	3.00		Contracting – Owner Builder		037	3.30		Contracting – Owner Builder
Job Printing		010	3.00		Job Printing		010	3.30		Job Printing
Manufactured Buildings		027	3.00		Manufactured Buildings		027	3.30		Manufactured Buildings
Timbering and Other Extraction		020	3.00		Timbering and Other Extraction		020	3.30		Timbering and Other Extract
Severance – Metal Mining		019	0.10		Severance – Metal Mining		019	0.10		Severance – Metal Mining
Publication		009	3.00		Publication		009	3.30		Publication
Hotels		044	3.00		Hotels		044	3.30		Hotels
Hotel/Motel (Additional Tax) <sup>B</sup>		144	4.00		Commercial Rental, Leasing, & Licensir	ng for Use	213	3.30		Hotel/Motel (Additional Tax)
Commercial Rental, Leasing, & Licensing for U	Jse	213	2.00		Rental, Leasing, & Licensing for Use of	TPP	214	3.30		Commercial Rental, Leasing
Rental, Leasing, & Licensing for Use of TPP		214	3.00		Restaurant and Bars		011	3.30		Commercial Lease (Addition
Restaurant and Bars		011	3.00		Retail Sales		017	3.30		Rental, Leasing, & Licensing
Retail Sales		017	3.00		Retail Sales Food for Home Consumption	on	062	3.30		Restaurant and Bars
Retail Sales (Single Item Portion Over \$10,000	0)	367	2.00		MRRA Amount D		315	3.30		Retail Sales
Retail Sales Food for Home Consumption		062	3.00		Communications		005	3.30		Retail Sales Food for Home
MRRA Amount D		315	3.00		Transporting		006	3.30		MRRA Amount D
Communications		005	3.00		Utilities		004	3.30		Communications
Transporting		006	3.00		Use Tax Purchases		029	2.50		Transporting
Utilities		004	3.00		Use Tax From Inventory		030	2.50		Utilities
Use Tax Purchases		029	3.00		·					
Use Tax Purchases(Single Item Portion Over \$1	10,000)	369	2.00							
Use Tax From Inventory		030	3.00							

CITY CODE CODE RATE COUNTY		CITT/TOWN NAME	Y CODE	CODE	RATE	COUNT			
SOMERTON :	so			YMA	SOUTH TUCSON	ST			PMA
Advertising		018	3.30		Advertising		018	5.50	
Amusements		012	3.30		Amusements		012	5.50	
Contracting – Prime		015	3.30		Contracting – Prime		015	5.50	
Contracting – Speculative Builders		016	3.30		Contracting – Speculative Builders		016	5.50	
Contracting – Owner Builder		037	3.30		Contracting – Owner Builder		037	5.50	
Job Printing		010	3.30		Job Printing		010	5.50	
Manufactured Buildings		027	3.30		Manufactured Buildings		027	5.50	
Timbering and Other Extraction		020	3.30		Timbering and Other Extraction		020	2.50	
Severance – Metal Mining		019	0.10		Severance - Metal Mining		019	0.10	
Publication		009	3.30		Publication		009	5.50	
Hotels		044	3.30		Hotels		044	3.50	
Commercial Rental, Leasing, & Licensing for	Use	213	3.30		Hotel/Motel (Additional Tax) <sup>B</sup>		144	2.00	
Rental, Leasing, & Licensing for Use of TPP		214	3.30		Commercial Rental, Leasing, & Licensing f	or Use	213	2.50	
Restaurant and Bars		011	3.30		Commercial Lease (Additional Tax) C		313	4.00	
Retail Sales		017	3.30		Rental, Leasing, & Licensing for Use of TP	P	214	6.50	
Retail Sales Food for Home Consumption		062	3.30		Restaurant and Bars		011	5.50	
MRRA Amount D		315	3.30		Retail Sales		017	5.00	
Communications		005	3.30		Retail Sales Food for Home Consumption		062	1.50	
Transporting		006	3.30		MRRA Amount D		315	5.00	
Utilities		004	3.30		Communications		005	5.50	
Use Tax Purchases		029	2.50		Transporting		006	5.50	
Use Tax From Inventory		030	2.50		Utilities		004	5.50	

Jet Fuel Use Tax (cents per gallon)

Use Tax Purchases

Use Tax From Inventory

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

004

DECIONAL DISCUSSION TAX

3.00

Use Tax Purchases

Use Tax From Inventory

Utilities

#### TRANSACTION PRIVILEGE AND OTHER TAX RATE TABLES

029

030

DEGIGNI / DUGNIEGO

3.00

3.00

Effective August 1, 2025

DECIGN: / DUGUIEGO

**MUNICIPALITIES** TABLE 2 All tax rates are expressed as percentages (%) unless otherwise noted. REGION / BUSINESS TAX REGION / BUSINESS TAX REGION / BUSINESS TAX **CITY/TOWN NAME** COUNTY CITY/TOWN NAME **CITY/TOWN NAME** COUNTY COUNTY CITY CODE CITY CODE CODE RATE CITY CODE CODE RATE CODE RATE GLA **SPRINGERVILLE** SV APA **ST JOHNS** SJ APA **STAR VALLEY** SY Advertising 018 3.00 Advertising 018 3.00 Advertising 018 2.00 Amusements 012 3.00 Amusements 012 3.00 Amusements 012 2.00 Contracting - Prime 015 3.00 Contracting - Prime 015 3.00 Contracting - Prime 015 2.00 Contracting - Speculative Builders 016 3.00 Contracting – Speculative Builders 016 3.00 Contracting - Speculative Builders 016 2.00 Contracting - Owner Builder 037 3.00 Contracting - Owner Builder 037 3.00 Contracting - Owner Builder 037 2.00 Job Printing 010 3.00 Job Printing 010 3.00 Job Printing 010 2.00 Manufactured Buildings 027 3.00 Manufactured Buildings 027 3.00 Manufactured Buildings 027 2.00 Timbering and Other Extraction 020 3.00 Timbering and Other Extraction 020 3.00 Timbering and Other Extraction 020 2.00 Severance - Metal Mining Severance - Metal Mining Severance - Metal Mining 019 0.10 019 0.10 019 0.10 Publication Publication Publication 009 3.00 009 3.00 009 2.00 Hotels Hotels 044 3.00 Hotels 044 3.00 044 2.00 Hotel/Motel (Additional Tax)B 2.00 Hotel/Motel (Additional Tax)B 144 3.00 Commercial Rental, Leasing, & Licensing for Use 213 2.00 144 Rental, Leasing, & Licensing for Use of TPP Rental Occupancy 040 3.00 Commercial Rental, Leasing, & Licensing for Use 213 2.00 214 2.00 Rental, Leasing, & Licensing for Use of TPP Restaurant and Bars 214 3.00 Rental, Leasing, & Licensing for Use of TPP 214 3.00 011 2.00 Restaurant and Bars Restaurant and Bars Retail Sales 017 2.00 011 3.00 011 3.00 Retail Sales Retail Sales 017 Retail Sales Food for Home Consumption 017 3.00 3.00 062 2.00 Retail Sales (Single Item Portion Over \$1,000) Retail Sales Food for Home Consumption 397 2.00 062 3.00 MRRA Amount D 315 2.00 Retail Sales Food for Home Consumption Communications 062 3.00 MRRA Amount D 315 3.00 005 2.00 MRRA Amount D 315 3.00 Communications 005 3.00 Transporting 006 2.00 Utilities Communications 005 3.00 Transporting 006 3.00 004 2.00 Transporting 006 3.00 Utilities 004 3.00

	REGION / ITY CODE	BUSINESS	TAX RATE	COUNTY	CITY/TOWN NAME REGIO		BUSINESS CODE	TAX Rate	COUNTY		GION / CODE	BUSINESS CODE	tax Rate	COU
SUPERIOR	SI			PNL	<u>SURPRISE</u> SP				MAR	TAYLOR T	ΓL			NA
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	
ob Printing		010	4.00		Feed at Wholesale		116	2.80		Job Printing		010	3.00	
lanufactured Buildings		027	4.00		Job Printing		010	2.80		Manufactured Buildings		027	3.00	
imbering 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	
ublication		009	4.00		Severance – Metal Mining		019	0.10		Publication		009	3.00	
otels		044	4.00		Publication		009	2.80		Hotels		044	3.00	
lotel/Motel (Additional Tax) <sup>B</sup>		144	4.00		Hotels		044	2.80		Hotel/Motel (Additional Tax) <sup>B</sup>		144	3.00	
commercial Rental, Leasing, & Licensing f		213	2.00		Hotel/Motel (Additional Tax) <sup>B</sup>		144	4.52		Commercial Rental, Leasing, & Licensing for Us	se	213	2.00	
tental, Leasing, & Licensing for Use of TP	PP	214	4.00		Commercial Rental, Leasing, & Licensing for Us	se	213	2.80		Rental, Leasing, & Licensing for Use of TPP		214	3.00	
lestaurant and Bars		011	4.00		Rental Occupancy		040	0.00		Restaurant and Bars		011	3.00	
tetail Sales		017	4.00		Rental, Leasing, & Licensing for Use of TPP		214	2.80		Retail Sales		017	3.00	
etail Sales (Single Item Portion Over \$50	00)	407	1.00		Restaurant and Bars		011	3.20		Retail Sales Food for Home Consumption		062	3.00	
IRRA Amount D		315	4.00		Retail Sales		017	2.80		MRRA Amount <sup>D</sup>		315	3.00	
Communications		005	4.00		MRRA Amount D		315	2.80		Communications		005	3.00	
ransporting		006	4.00		Communications		005	2.80		Transporting		006	3.00	
tilities		004	4.00		Transporting		006	2.80		Utilities		004	3.00	
					Utilities		004	2.80		Use Tax Purchases		029	3.00	
					Use Tax Purchases		029	2.80		Use Tax From Inventory		030	3.00	
					Use Tax From Inventory		030	2.80						

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

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

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

TRANSACTION PRIVILEGE AND OTHER TAX RATE TABLES

.ES Effective August 1, 2025

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

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

TABLE 2					MUNICIPALITIES					All tax rates are expressed as percentages (%) unless otherwise noted.						
	REGION / ITY CODE	BUSINESS CODE	TAX RATE	COUNTY		REGION / TY CODE	BUSINESS CODE	TAX RATE	COUNTY	CITY/TOWN NAME REGI			TAX RATE	COUNTY		
TEMPE	TE			MAR	THATCHER	TC			GRA	TOLLESON TI	l			MAR		
Advertising		018	1.80		Amusements		012	2.50		Amusements	01	12	2.50			
Amusements		012	1.80		Contracting – Prime		015	3.50		Contracting – Prime	01	15	2.50			
Contracting – Prime		015	1.80		Contracting – Speculative Builders		016	3.50		Contracting – Speculative Builders	01	16	2.50			
Contracting – Speculative Builders		016	1.80		Contracting – Owner Builder		037	3.50		Contracting – Owner Builder	03	37	2.50			
Contracting – Owner Builder		037	1.80		Job Printing		010	2.50		Job Printing	01		2.50			
Job Printing		010	1.80		Manufactured Buildings		027	2.50		Manufactured Buildings	02	27	2.50			
Manufactured Buildings		027	1.80		Timbering and Other Extraction		020	2.50		Timbering and Other Extraction	02	20	2.50			
Timbering and Other Extraction		020	1.80		Severance – Metal Mining		019	0.10		Severance – Metal Mining	01	19	0.10			
Severance – Metal Mining		019	0.10		Publication		009	2.50		Publication	00	09	2.50			
Publication		009	1.80		Hotels		044	2.50		Hotels	04	14	2.50			
Hotels		044	1.80		Hotel/Motel (Additional Tax) <sup>B</sup>		144	3.00		Hotel/Motel (Additional Tax) <sup>B</sup>	14	14	2.00			
Hotel/Motel (Additional Tax) <sup>B</sup>		144	5.00		Commercial Rental, Leasing, & Licensing for	or Use	213	2.00		Commercial Rental, Leasing, & Licensing for Us	e 21	13	2.50			
Commercial Rental, Leasing, & Licensing		213	1.80		Rental, Leasing, & Licensing for Use of TP	Р	214	2.50		Rental, Leasing, & Licensing for Use of TPP	21	14	2.50			
Rental, Leasing, & Licensing for Use of TF	PP	214	1.80		Restaurant and Bars		011	2.50		Restaurant and Bars	01	11	2.50			
Restaurant and Bars		011	1.80		Retail Sales		017	2.50		Retail Sales	01	17	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)	35	57	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	06	32	2.50			
MRRA Amount D		315	1.80		MRRA Amount D		315	2.50		MRRA Amount D	31	15	2.50			
Communications		005	1.80		Communications		005	2.50		Communications	00	)5	2.50			
Transporting		006	1.80		Transporting		006	2.50		Transporting	00	06	2.50			
Utilities		004	1.80		Utilities		004	2.50		Utilities	00	)4	2.50			
Use Tax Purchases		029	1.80		Use Tax Purchases		029	2.50		Use Tax Purchases	02	29	2.50			
Use Tax From Inventory		030	1.80		Use Tax From Inventory		030	2.50		Use Tax (Single Item Portion Over \$5,000)	35	59	2.00			
										Use tax From Inventory	03	30	2.50			

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

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

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

TRANSACTION PRIVILEGE AND OTHER TAX RATE TABLES

2.20

2.20

006

004

Effective August 1, 2025

TABLE 2					MUNICIPALITIES				All tax ra	tes are expressed as percentages (%) unl	ess otherv	vise no	oted.
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	<u>WILLCOX</u> 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) <sup>B</sup>		144	3.50		Hotels		044	2.20		Hotel/Motel (Additional Tax) <sup>B</sup>	144	4.00	
Commercial Rental, Leasing, & Licensing	for Use	213	2.50		Hotel/Motel (Additional Tax) <sup>B</sup>		144	3.00		Commercial Rental, Leasing, & Licensing for Use	213	3.00	
Rental, Leasing, & Licensing for Use of TF	PP	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 TR	PP	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	1	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

Utilities

CITY/TOWN NAME	REGION / CITY CODE	BUSINESS CODE	TAX RATE	COUNTY	CITY/TOWN NAME	REGION / CITY CODE	BUSINESS	TAX RATE	COUNTY	CITY/TOWN NAME REGIO			COUNTY
WILLIAMS	WL			COC	WINKELMAN	WM			<b>GLA/PNL</b>	<u>WINSLOW</u> WS			NAV
Advertising		018	3.50		Advertising		018	3.50		Advertising	01		
Amusements		012	3.50		Amusements		012	3.50		Amusements	01		
Contracting – Prime		015	3.50		Contracting – Prime		015	3.50		Contracting – Prime	01		
Contracting – Speculative Builders		016	3.50		Contracting – Speculative Builders		016	3.50		Contracting – Speculative Builders	01		
Contracting – Owner Builder		037	3.50		Contracting – Owner Builder		037	3.50		Contracting – Owner Builder	03		
Job Printing		010	3.50		Job Printing		010	3.50		Jet Fuel Sales (cents per gallon)	04		
Manufactured Buildings		027	3.50		Manufactured Buildings		027	3.50		Job Printing	01		
Timbering and Other Extraction		020	3.50		Timbering and Other Extraction		020	3.50		Manufactured Buildings	02		
Severance – Metal Mining		019	0.10		Severance – Metal Mining		019	0.10		Timbering and Other Extraction	02		
Publication		009	3.50		Publication		009	3.50		Severance – Metal Mining	01		
Hotels		044	5.50		Hotels		044	3.50		Publication	00		
Hotel/Motel (Additional Tax)		144	5.50		Commercial Rental, Leasing, & Licensing	g for Use	213	3.50		Hotels	04		
Commercial Rental, Leasing, & Licensing	for Use	213	3.00		Rental, Leasing, & Licensing for Use of 7	ΓPP	214	3.50		Hotel/Motel (Additional Tax) <sup>B</sup>	14		
Rental, Leasing, & Licensing for Use of TF	PP	214	3.50		Restaurant and Bars		011	3.50		Commercial Rental, Leasing, & Licensing for Us			
Restaurant and Bars		011	4.50		Retail Sales		017	3.50		Rental Occupancy	04		
Retail Sales		017	3.50		Retail Sales Food for Home Consumptio	n	062	3.50		Rental, Leasing, & Licensing for Use of TPP	21		
MRRA Amount D		315	3.50		MRRA Amount D		315	3.50		Restaurant and Bars	01		
Communications		005	3.50		Communications		005	3.50		Restaurant and Bars (Additional Tax) <sup>A</sup>	11		
Transporting		006	3.50		Transporting		006	3.50		Retail Sales	01		
Utilities		004	3.50							Retail Sales Food for Home Consumption	06		
										MRRA Amount D	31		
										Communications	00		
										Transporting	00		
										Utilities	00	3.00	1

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

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

Effective August 1, 2025

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

NOTE: Retail Tax on portion of single item over

\$35,000 is taxed at zero.

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

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

Prepared by ADOR's City Services Team

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

Arizona State, County and City

TABLE 4	INDIAN RESERVATION CODES	
RESERVATION	COUNTY	CODE
Ak-Chin	Pinal	PNA
Cocopah	Yuma	YMB
Colorado River	La Paz	LAC
Fort McDowell-Yavapa	aiMaricopa	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-Maric	ораМагісора	MAO
San Carlos Apache	Gila	GLP
San Carlos Apache	Graham	GRP
San Carlos Apache	Pinal	PNP
San Juan Southern Pa	aiuteCoconino	COQ
Tohono O'Odham	Maricopa	MAT
Tohono O'Odham	Pima	PMT
Tohono O'Odham	Pinal	PNT
Tonto Apache	Gila	GLU
White Mountain Apacl	heApache	APD
White Mountain Apacl	heGila	GLD
White Mountain Apacl	heGraham	GRD
	heNavajo	
Yavapai Apache	Yavapai	YAW
Yavapai-Prescott	Yavapai	YAX

Effective August 1, 2025

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

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

ARIZONA DEPARTMENT OF REVENUE

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

• Website: www.azdor.gov

• Tax Rate Look-Up Tool

#### Medical and Adult Use Marijuana Rate Tables

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

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

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

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

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

	Table 5 MARIJUANA TAX RATES FOR SALES IN THESE COUNTIES															
Business Code	TAXABLE ACTIVITY	Cochise (COH)	Coconino (COC)	Gila (GLA)	Graham (GRA)	La Paz (LAP)	Maricopa (MAR)	Mohave (MOH)	Navajo (NAV)	Pima (PMA)	Pinal (PNL)	Santa Cruz (STC)	Yavapai (YAV)	Yuma (YMA)	Apache (APA) Greenlee (GRN)	Accounting Credit Rate for Electronic Filers (STATE TAX ONLY)
	MEDICAL MARIJUANA															
203	Medical Marijuana Retail Sales	6.10%	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	<mark>6.10%</mark>	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.*															

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

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

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

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

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

#### Table 6 RETAIL TAX RATES FOR SALES IN MUNICIPALITIES **BUCKEYE** BUSINESS TAX REGION / CITY CODE: BE CODE RATE **COUNTY CODE: MAR** All tax rates are expressed as percentage (%) unless otherwise noted. 203 3.00 Medical Marijuana Retail Sales 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 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 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	TAX RATE
All tax rates are expressed as percentage (%) unless otherwise noted.		
Medical Marijuana Retail Sales	203	3.65
Medical Marijuana Retail Sales-Single Item Portion Over \$5,000	656	1.00
Adult Use Marijuana Retail Sales	420	3.65
Adult Use Marijuana Retail Sales-Single Item Portion Over \$5,000	672	1.00
Retail Sales (Accessories and Ancillary Products)	017	3.65
Retail Sales (Accessories/Ancillary Products)-Single Item Portion Over \$5,000	357	1.00
Use Tax Purchases	029	3.65
Use Tax Purchases-Item Over		-
Use Tax From Inventory	030	3.65
Medical Marijuana Restaurant	221	3.65
Medical Marijuana Restaurant (Additional Tax)		-
Adult Use Marijuana Restaurant	421	3.65
Adult Use Marijuana Restaurant (Additional Tax)		-

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

#### RETAIL TAX RATES FOR SALES IN MUNICIPALITIES Table 6 **CASA GRANDE** BUSINESS TAX REGION / CITY CODE: CG CODE RATE **COUNTY CODE: PNL** All tax rates are expressed as percentage (%) unless otherwise noted. 203 2.00 Medical Marijuana Retail Sales Medical Marijuana Retail Sales-Single Item Portion Over \$5,000 1.50 656 Adult Use Marijuana Retail Sales 420 2.00 Adult Use Marijuana Retail Sales-Single Item Portion Over \$5,000 672 1.50 Retail Sales (Accessories and Ancillary Products) 017 2.00 Retail Sales (Accessories/Ancillary Products)-Single Item Portion Over \$5,000 357 1.50 Use Tax Purchases Use Tax Purchases-Item Over Use Tax From Inventory Medical Marijuana Restaurant 221 1.80 Medical Marijuana Restaurant (Additional Tax) Adult Use Marijuana Restaurant 421 1.80 Adult Use Marijuana Restaurant (Additional Tax)

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

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

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

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

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

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

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

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

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

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

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

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

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

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

FLAGSTAFF REGION / CITY CODE: FS COUNTY CODE: COC	BUSINESS	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)		-

	Table 6	RETAIL 1	TAX RATES	FOR	SALES	IN MUNICIPALITIES
ı	FLORENCE REGION / CITY CODE: FL COUNTY CODE: PNL		BUSINESS	TAX RATE		FOUNTAIN HILLS REGION / CITY CODE: FH COUNTY CODE: MAR
	All tax rates are expressed as percentage (%) unless othe	rwise noted.				All tax rates are expressed as percent
_	Medical Marijuana Retail Sales		203	2.00	<u>-</u>	Medical Marijuana Retail Sales
	Medical Marijuana Retail Sales-Item Over					Medical Marijuana Retail Sales-Item (
	Adult Use Marijuana Retail Sales		420	2.00		Adult Use Marijuana Retail Sales
	Adult Use Marijuana Retail Sales-Item Over			-		Adult Use Marijuana Retail Sales-Item
_	Retail Sales (Accessories and Ancillary Products)		017	2.00	-	Retail Sales (Accessories/Ancillary Pr
_	Retail Sales (Accessories/Ancillary Products)-Item Over				-	Retail Sales (Accessories/Ancillary Pr
_	Use Tax Purchases		029	2.00	-	Use Tax Purchases
_	Use Tax Purchases-Item Over				-	Use Tax Purchases-Item Over
_	Use Tax From Inventory		030	2.00	-	Use Tax From Inventory
_	Medical Marijuana Restaurant		221	2.00	-	Medical Marijuana Restaurant
_	Medical Marijuana Restaurant (Additional Tax)				-	Medical Marijuana Restaurant (Addition
_	Adult Use Marijuana Restaurant		421	2.00	-	Adult Use Marijuana Restaurant
	Adult Use Marijuana Restaurant (Additional Tax)				-	Adult Use Marijuana Restaurant (Add

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

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

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

	Table 6	RETAIL	TAX RATES	S FOR	SALES	S IN MUNICIPALITIES
·	GILBERT REGION / CITY CODE: GB COUNTY CODE: MAR		BUSINESS	TAX RATE		GLENDALE REGION / CITY CODE: GE COUNTY CODE: MAR
	All tax rates are expressed as percentage (%) unless other	wise noted.				All tax rates are expressed as percent
	Medical Marijuana Retail Sales		203	2.00		Medical Marijuana Retail Sales
	Medical Marijuana Retail Sales-Item Over					Medical Marijuana Retail Sales-Single
•	Adult Use Marijuana Retail Sales		420	2.00		Adult Use Marijuana Retail Sales
	Adult Use Marijuana Retail Sales-Item Over				•	Adult Use Marijuana Retail Sales-Sinç
	Retail Sales (Accessories and Ancillary Products)		017	2.00	-	Retail Sales (Accessories and Ancilla
•	Retail Sales (Accessories/Ancillary Products)-Item Over				-	Retail Sales (Accessories/Ancillary Pr
•	Use Tax Purchases		029	2.00	-	Use Tax Purchases
•	Use Tax Purchases-Item Over				-	Use Tax Purchases-Single Item Over
•	Use Tax From Inventory		030	2.00	-	Use Tax From Inventory
•	Medical Marijuana Restaurant		221	2.00	-	Medical Marijuana Restaurant
•	Medical Marijuana Restaurant (Additional Tax)				-	Medical Marijuana Restaurant (Addition
	Adult Use Marijuana Restaurant		421	2.00	-	Adult Use Marijuana Restaurant
•	Adult Use Marijuana Restaurant (Additional Tax)				-	Adult Use Marijuana Restaurant (Add
					-	

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	RAT
All tax rates are expressed as percentage (%) unless otherwise noted.		
Medical Marijuana Retail Sales	203	3.30
Medical Marijuana Retail Sales-Item Over		
Adult Use Marijuana Retail Sales	420	3.30
Adult Use Marijuana Retail Sales-Item Over		
Retail Sales (Accessories and Ancillary Products)	017	3.30
Retail Sales (Accessories/Ancillary Products)-Item Over		
Use Tax Purchases	029	3.30
Use Tax Purchases-Item Over		
Use Tax From Inventory	030	3.30
Medical Marijuana Restaurant	221	3.30
Medical Marijuana Restaurant (Additional Tax)		
Adult Use Marijuana Restaurant	421	3.30
Adult Use Marijuana Restaurant (Additional Tax)		

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

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

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

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

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

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

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

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

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

#### Table 6 RETAIL TAX RATES FOR SALES IN MUNICIPALITIES LITCHFIELD PARK BUSINESS TAX REGION / CITY CODE: LP CODE RATE COUNTY CODE: MAR All tax rates are expressed as percentage (%) unless otherwise noted. 203 2.80 Medical Marijuana Retail Sales Medical Marijuana Retail Sales-Item Over Adult Use Marijuana Retail Sales 420 2.80 Adult Use Marijuana Retail Sales-Item Over 017 Retail Sales (Accessories and Ancillary Products) 2 80 Retail Sales (Accessories/Ancillary Products)-Item Over Use Tax Purchases 2.80 Use Tax Purchases-Item Over Use Tax From Inventory 030 2.80 Medical Marijuana Restaurant 2.80 221 Medical Marijuana Restaurant (Additional Tax) Adult Use Marijuana Restaurant 421 Adult Use Marijuana Restaurant (Additional Tax)

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

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

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

	Table 6	RETAIL	TAX RATES	S FOR S	ALES	IN MUNICIPALITIES
R	MESA EGION / CITY CODE: ME OUNTY CODE: MAR		BUSINESS	TAX RATE		MIAMI REGION / CITY CODE: MM COUNTY CODE: GLA
Α	Il tax rates are expressed as percentage (%) unless other	nerwise noted.				All tax rates are expressed as perce
	Medical Marijuana Retail Sales		203	2.00	<b>-</b> .	Medical Marijuana Retail Sales
	Medical Marijuana Retail Sales-Item Over					Medical Marijuana Retail Sales-Item
	Adult Use Marijuana Retail Sales		420	2.00		Adult Use Marijuana Retail Sales
	Adult Use Marijuana Retail Sales-Item Over				•	Adult Use Marijuana Retail Sales-Ite
	Retail Sales (Accessories and Ancillary Products)		017	2.00		Retail Sales (Accessories and Ancil
	Retail Sales (Accessories/Ancillary Products)-Item Over				•	Retail Sales (Accessories/Ancillary
	Use Tax Purchases		029	2.00	•	Use Tax Purchases
	Use Tax Purchases-Item Over				•	Use Tax Purchases-Item Over
	Use Tax From Inventory		030	2.00		Use Tax From Inventory
	Medical Marijuana Restaurant		221	2.00	•	Medical Marijuana Restaurant
	Medical Marijuana Restaurant (Additional Tax)				•	Medical Marijuana Restaurant (Addi
	Adult Use Marijuana Restaurant		421	2.00	•	Adult Use Marijuana Restaurant
	Adult Use Marijuana Restaurant (Additional Tax)					Adult Use Marijuana Restaurant (Ad

MIAMI REGION / CITY CODE: MM COUNTY CODE: GLA	BUSINESS 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)		

	Table 6	RETAIL	TAX RATE	S FOR	SALES	IN MUNICIPALITIES
R	PAGE EGION / CITY CODE: PG OUNTY CODE: COC		BUSINESS CODE	TAX RATE		PARADISE VALLEY REGION / CITY CODE: PV COUNTY CODE: MAR
Α	Il tax rates are expressed as percentage (%) unless othe	rwise noted.				All tax rates are expressed as perce
	Medical Marijuana Retail Sales		203	3.00	_	Medical Marijuana Retail Sales
	Medical Marijuana Retail Sales-Single Item Portion Over \$3	,000	659	2.00		Medical Marijuana Retail Sales-Item
	Adult Use Marijuana Retail Sales		420	3.00		Adult Use Marijuana Retail Sales
	Adult Use Marijuana Retail Sales-Single Item Portion Over S	\$3,000	675	2.00		Adult Use Marijuana Retail Sales-Ite
	Retail Sales (Accessories and Ancillary Products)		017	3.00	<del>_</del>	Retail Sales (Accessories and Ancil
	Retail Sales (Accessories/Ancillary Products)-Single Item Po	ortion Over \$3,0	000 387	2.00	_	Retail Sales (Accessories/Ancillary
	Use Tax Purchases		029	3.00	_	Use Tax Purchases
	Use Tax Purchases-Single Item Portion Over \$3,000		389	2.00	_	Use Tax Purchases-Item Over
	Use Tax From Inventory		030	3.00	_	Use Tax From Inventory
	Medical Marijuana Restaurant		221	4.00	_	Medical Marijuana Restaurant
	Medical Marijuana Restaurant (Additional Tax)				_	Medical Marijuana Restaurant (Add
	Adult Use Marijuana Restaurant		421	4.00	_	Adult Use Marijuana Restaurant
	Adult Use Marijuana Restaurant (Additional Tax)			-	_	Adult Use Marijuana Restaurant (Ad

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

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

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

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

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

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

Table 6	RETAIL 1	TAX RATES	S FOR	SALES	S IN MUNICIPALITIES
PINETOP-LAKESIDE REGION / CITY CODE: PP COUNTY CODE: NAV		BUSINESS CODE	TAX RATE		PRESCOTT REGION / CITY CODE: PR COUNTY CODE: YAV
All tax rates are expressed as percentage (%) unless other	wise noted.				All tax rates are expressed as percent
Medical Marijuana Retail Sales		203	3.00	<u>-</u> .	Medical Marijuana Retail Sales
Medical Marijuana Retail Sales-Single Item Portion Over \$5,0	000	656	1.50		Medical Marijuana Retail Sales-Item (
Adult Use Marijuana Retail Sales		420	3.00		Adult Use Marijuana Retail Sales
Adult Use Marijuana Retail Sales-Single Item Portion Over \$	5,000	672	1.50		Adult Use Marijuana Retail Sales-Iten
Retail Sales (Accessories and Ancillary Products)		017	3.00		Retail Sales (Accessories and Ancilla
Retail Sales (Accessories/Ancillary Products)-Single Item Po	rtion Over \$5,000	357	1.50	-	Retail Sales (Accessories/Ancillary Pr
Use Tax Purchases				-	Use Tax Purchases
Use Tax Purchases-Item Over				-	Use Tax Purchases-Item Over
Use Tax From Inventory				-	Use Tax From Inventory
Medical Marijuana Restaurant		221	3.00	-	Medical Marijuana Restaurant
Medical Marijuana Restaurant (Additional Tax)		222	2.00	-	Medical Marijuana Restaurant (Addition
Adult Use Marijuana Restaurant		421	3.00	<del>-</del>	Adult Use Marijuana Restaurant
Adult Use Marijuana Restaurant (Additional Tax)		422	2.00	-	Adult Use Marijuana Restaurant (Add
				-	

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

PRESCOTT VALLEY REGION / CITY CODE: PL COUNTY CODE: YAV	BUSINESS	TA: RAT
All tax rates are expressed as percentage (%) unless otherwise noted.		
Medical Marijuana Retail Sales	203	2.8
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	2.8
Retail Sales (Accessories/Ancillary Products)-Item Over		
Use Tax Purchases	029	2.8
Use Tax Purchases-Item Over		
Use Tax From Inventory	030	2.8
Medical Marijuana Restaurant	221	2.8
Medical Marijuana Restaurant (Additional Tax)		
Adult Use Marijuana Restaurant	421	2.8
Adult Use Marijuana Restaurant (Additional Tax)		

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

#### Table 6 RETAIL TAX RATES FOR SALES IN MUNICIPALITIES **QUEEN CREEK** BUSINESS TAX REGION / CITY CODE: QC CODE RATE **COUNTY CODE: MAR/PNL** All tax rates are expressed as percentage (%) unless otherwise noted. 203 2.25 Medical Marijuana Retail Sales Medical Marijuana Retail Sales-Item Over Adult Use Marijuana Retail Sales 420 2.25 Adult Use Marijuana Retail Sales-Item Over Retail Sales (Accessories and Ancillary Products) 017 2.25 Retail Sales (Accessories/Ancillary Products)-Item Over Use Tax Purchases 029 2.25 Use Tax Purchases-Item Over Use Tax From Inventory 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)	-	-

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

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

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

Table 6	RETAIL 1	TAX RATES	FOR S	SALES	IN MUNICIPALITIES
REGION / CITY CODE: SU		BUSINESS	TAX RATE		SCOTTSDALE REGION / CITY CODE: SC COUNTY CODE: MAR
All tax rates are expressed as percentage (%) unless otherw	ise noted.				All tax rates are expressed as percent
Medical Marijuana Retail Sales		203	4.00	·	Medical Marijuana Retail Sales
Medical Marijuana Retail Sales-Single Item Portion Over \$2,50	00	663	1.50		Medical Marijuana Retail Sales-Item (
Adult Use Marijuana Retail Sales		420	4.00		Adult Use Marijuana Retail Sales
Adult Use Marijuana Retail Sales-Single Item Portion Over \$2,	500	679	1.50	•	Adult Use Marijuana Retail Sales-Item
Retail Sales (Accessories and Ancillary Products)		017	4.00	•	Retail Sales (Accessories and Ancilla
Retail Sales (Accessories/Ancillary Products)-Single Item Port	ion Over \$2,500	467	1.50	-	Retail Sales (Accessories/Ancillary Pr
Use Tax Purchases		029	4.00	-	Use Tax Purchases
Use Tax Purchases-Single Item Portion Over \$2,500		469	1.50	-	Use Tax Purchases-Item Over
Use Tax From Inventory		030	4.00	-	Use Tax From Inventory
0Medical Marijuana Restaurant		221	4.00	-	Medical Marijuana Restaurant
Medical Marijuana Restaurant (Additional Tax)				-	Medical Marijuana Restaurant (Addition
Adult Use Marijuana Restaurant		421	4.00	-	Adult Use Marijuana Restaurant
Adult Use Marijuana Restaurant (Additional Tax)				-	Adult Use Marijuana Restaurant (Add
	SAN LUIS REGION / CITY CODE: SU COUNTY CODE: YMA  All tax rates are expressed as percentage (%) unless otherw Medical Marijuana Retail Sales  Medical Marijuana Retail Sales-Single Item Portion Over \$2,50  Adult Use Marijuana Retail Sales  Adult Use Marijuana Retail Sales  Adult Use Marijuana Retail Sales-Single Item Portion Over \$2,60  Retail Sales (Accessories and Ancillary Products)  Retail Sales (Accessories/Ancillary Products)-Single Item Port Use Tax Purchases  Use Tax Purchases  Use Tax From Inventory  0Medical Marijuana Restaurant  Medical Marijuana Restaurant (Additional Tax)  Adult Use Marijuana Restaurant	REGION / CITY CODE: SU COUNTY CODE: YMA  All tax rates are expressed as percentage (%) unless otherwise noted.  Medical Marijuana Retail Sales  Medical Marijuana Retail Sales-Single Item Portion Over \$2,500  Adult Use Marijuana Retail Sales  Adult Use Marijuana Retail Sales-Single Item Portion Over \$2,500  Retail Sales (Accessories and Ancillary Products)  Retail Sales (Accessories/Ancillary Products)-Single Item Portion Over \$2,500  Use Tax Purchases  Use Tax Purchases-Single Item Portion Over \$2,500  Use Tax From Inventory  0Medical Marijuana Restaurant  Medical Marijuana Restaurant (Additional Tax)  Adult Use Marijuana Restaurant	REGION / CITY CODE: SU COUNTY CODE: YMA  All tax rates are expressed as percentage (%) unless otherwise noted.  Medical Marijuana Retail Sales  Medical Marijuana Retail Sales-Single Item Portion Over \$2,500  Adult Use Marijuana Retail Sales  Adult Use Marijuana Retail Sales-Single Item Portion Over \$2,500  Adult Use Marijuana Retail Sales-Single Item Portion Over \$2,500  Retail Sales (Accessories and Ancillary Products)  Retail Sales (Accessories/Ancillary Products)-Single Item Portion Over \$2,500  Use Tax Purchases  Use Tax Purchases-Single Item Portion Over \$2,500  Use Tax From Inventory  OMedical Marijuana Restaurant  Medical Marijuana Restaurant (Additional Tax)   Adult Use Marijuana Restaurant  421	REGION / CITY CODE: SU COUNTY CODE: YMA  All tax rates are expressed as percentage (%) unless otherwise noted.  Medical Marijuana Retail Sales  Medical Marijuana Retail Sales-Single Item Portion Over \$2,500  Adult Use Marijuana Retail Sales  Adult Use Marijuana Retail Sales-Single Item Portion Over \$2,500  Adult Use Marijuana Retail Sales-Single Item Portion Over \$2,500  Retail Sales (Accessories and Ancillary Products)  Retail Sales (Accessories/Ancillary Products)-Single Item Portion Over \$2,500  Use Tax Purchases  Use Tax Purchases-Single Item Portion Over \$2,500  Use Tax From Inventory  OMedical Marijuana Restaurant  Adult Use Marijuana Restaurant	REGION / CITY CODE: StU COUNTY CODE: YMA  All tax rates are expressed as percentage (%) unless otherwise noted.  Medical Marijuana Retail Sales  Medical Marijuana Retail Sales  Medical Marijuana Retail Sales-Single Item Portion Over \$2,500  Adult Use Marijuana Retail Sales  Adult Use Marijuana Retail Sales-Single Item Portion Over \$2,500  Adult Use Marijuana Retail Sales-Single Item Portion Over \$2,500  Retail Sales (Accessories and Ancillary Products)  Retail Sales (Accessories/Ancillary Products)-Single Item Portion Over \$2,500  Use Tax Purchases  Use Tax Purchases-Single Item Portion Over \$2,500  Use Tax Purchases-Single Item Portion Over \$2,500  Use Tax From Inventory  OMedical Marijuana Restaurant  Adult Use Marijuana Restaurant (Additional Tax)   Adult Use Marijuana Restaurant  421  4.00

SCOTTSDALE REGION / CITY CODE: SC COUNTY CODE: MAR		BUSINESS	TAX RATE
All tax rates are expressed as percent	age (%) unless otherwise noted.		
Medical Marijuana Retail Sales		203	1.70
Medical Marijuana Retail Sales-Item C	Over		-
Adult Use Marijuana Retail Sales		420	1.70
Adult Use Marijuana Retail Sales-Item	ı Over	-	
Retail Sales (Accessories and Ancillar	y Products)	017	1.70
Retail Sales (Accessories/Ancillary Pro	oducts)-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 (Addition	onal Tax)		-
Adult Use Marijuana Restaurant		421	1.70
Adult Use Marijuana Restaurant (Addi	itional Tax)		-

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

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

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

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

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

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

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

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

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

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

Table 6	RETAIL	TAX RATES	FOR	SALES	S IN MUNICIPALITIES
SURPRISE REGION / CITY CODE: SP COUNTY CODE: MAR		BUSINESS CODE	TAX RATE		TAYLOR REGION / CITY CODE: TL COUNTY CODE: NAV
All tax rates are expressed as percentage (%) unles	ss otherwise noted.				All tax rates are expressed as percent
Medical Marijuana Retail Sales		203	2.80	_	Medical Marijuana Retail Sales
Medical Marijuana Retail Sales-Item Over				_	Medical Marijuana Retail Sales-Item
Adult Use Marijuana Retail Sales		420	2.80		Adult Use Marijuana Retail Sales
Adult Use Marijuana Retail Sales-Item Over				-	Adult Use Marijuana Retail Sales-Iten
Retail Sales (Accessories and Ancillary Products)		017	2.80	-	Retail Sales (Accessories and Ancilla
Retail Sales (Accessories/Ancillary Products)-Item C	Over			-	Retail Sales (Accessories/Ancillary Pr
Use Tax Purchases		029	2.80	-	Use Tax Purchases
Use Tax Purchases-Item Over				-	Use Tax Purchases-Item Over
Use Tax From Inventory		030	2.80	-	Use Tax From Inventory
Medical Marijuana Restaurant		221	3.20	-	Medical Marijuana Restaurant
Medical Marijuana Restaurant (Additional Tax)				-	Medical Marijuana Restaurant (Additi
Adult Use Marijuana Restaurant		421	3.20	-	Adult Use Marijuana Restaurant
Adult Use Marijuana Restaurant (Additional Tax)				-	Adult Use Marijuana Restaurant (Add

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

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

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

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

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

	Table 6	RETAIL	TAX RATES	FOR	SALES	S IN MUNICIPALITIES
F	VELLTON LEGION / CITY CODE: WT OUNTY CODE: YMA		BUSINESS CODE	TAX RATE		WICKENBURG REGION / CITY CODE: WB COUNTY CODE: MAR/YAV
P	Il tax rates are expressed as percentage (%) unless othe	rwise noted.				All tax rates are expressed as percent
	Medical Marijuana Retail Sales		203	3.50	_	Medical Marijuana Retail Sales
	Medical Marijuana Retail Sales-Item Over					Medical Marijuana Retail Sales-Single
	Adult Use Marijuana Retail Sales		420	3.50	-	Adult Use Marijuana Retail Sales
	Adult Use Marijuana Retail Sales-Item Over				-	Adult Use Marijuana Retail Sales-Sinç
	Retail Sales (Accessories and Ancillary Products)		017	3.50	-	Retail Sales (Accessories and Ancilla
	Retail Sales (Accessories/Ancillary Products)-Item Over				-	Retail Sales (Accessories/Ancillary Pr
	Use Tax Purchases				-	Use Tax Purchases
	Use Tax Purchases-Item Over				-	Use Tax Purchases-Item Over
	Use Tax From Inventory				-	Use Tax From Inventory
	Medical Marijuana Restaurant		221	3.50	-	Medical Marijuana Restaurant
	Medical Marijuana Restaurant (Additional Tax)				=	Medical Marijuana Restaurant (Addition
	Adult Use Marijuana Restaurant		421	3.50	=	Adult Use Marijuana Restaurant
	Adult Use Marijuana Restaurant (Additional Tax)				=	Adult Use Marijuana Restaurant (Add
					_	

BUSINESS CODE	TAX RATE
203	2.20
664	1.69
420	2.20
680	1.69
017	2.20
717	1.69
	-
-	-
-	
221	2.20
	-
421	2.20
	203 664 420 680 017 717 221

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

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

Table 6	RETAIL	TAX RATES	FOR S	ALES	IN MUNICIPALITIES
WINKELMAN REGION / CITY CODE: WM COUNTY CODE: GLA/PNL		BUSINESS	TAX RATE		WINSLOW REGION / CITY CODE: WS COUNTY CODE: NAV
All tax rates are expressed as percentage (%) unless oth	erwise noted.				All tax rates are expressed as perce
Medical Marijuana Retail Sales		203	3.50		Medical Marijuana Retail Sales
Medical Marijuana Retail Sales-Item Over					Medical Marijuana Retail Sales-Iten
Adult Use Marijuana Retail Sales		420	3.50		Adult Use Marijuana Retail Sales
Adult Use Marijuana Retail Sales-Item Over					Adult Use Marijuana Retail Sales-Ite
Retail Sales (Accessories and Ancillary Products)		017	3.50	-	Retail Sales (Accessories and Ancil
Retail Sales (Accessories/Ancillary Products)-Item Over					Retail Sales (Accessories/Ancillary
Use Tax Purchases					Use Tax Purchases
Use Tax Purchases-Item Over				-	Use Tax Purchases-Item Over
Use Tax From Inventory					Use Tax From Inventory
Medical Marijuana Restaurant		221	3.50	-	Medical Marijuana Restaurant
Medical Marijuana Restaurant (Additional Tax)		-			Medical Marijuana Restaurant (Add
Adult Use Marijuana Restaurant		421	3.50	-	Adult Use Marijuana Restaurant
Adult Use Marijuana Restaurant (Additional Tax)				-	Adult Use Marijuana Restaurant (Ad

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

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

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