

# Transaction Privilege and Other Tax Rate Tables

## RATE CHANGE(S) EFFECTIVE SEPTEMBER 1, 2025

- No Changes

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

- No Changes

(Note: Changes will be highlighted in yellow)

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

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

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

TABLE 1		TAX RATES FOR SALES IN THESE COUNTIES														Accounting Credit Rate for Paper Filers (STATE TAX ONLY)	Accounting Credit Rate for Electronic Filers (STATE TAX ONLY)
Business Code	TAXABLE ACTIVITIES <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)		
002	Mining–Nonmetal	3.437%	4.05%	3.75%	3.75%	3.75%	3.562%	3.125%	3.643%	3.437%	3.805%	3.75%	3.593%	3.812%	3.437%	.0313%	.0375%
004	Utilities	6.10%	6.90%	6.60%	6.60%	6.60%	6.30%	5.60%	6.43%	6.10%	6.70%	6.60%	6.35%	6.712%	6.10%	.056%	.0672%
005	Communications <sup>k</sup>	6.10%	6.90%	6.60%	6.60%	6.60%	6.30%	5.60%	6.43%	6.10%	6.70%	6.60%	6.35%	6.712%	6.10%	.056%	.0672%
006	Transporting	6.10%	6.90%	6.60%	6.60%	6.60%	6.30%	5.60%	6.43%	6.10%	6.70%	6.60%	6.35%	6.712%	6.10%	.056%	.0672%
007	Private (Rail) Car	6.10%	6.90%	6.60%	6.60%	6.60%	6.30%	5.60%	6.43%	6.10%	6.70%	6.60%	6.35%	6.712%	6.10%	.056%	.0672%
008	Pipeline	6.10%	6.90%	6.60%	6.60%	6.60%	6.30%	5.60%	6.43%	6.10%	6.70%	6.60%	6.35%	6.712%	6.10%	.056%	.0672%
009	Publication	6.10%	6.90%	6.60%	6.60%	6.60%	6.30%	5.60%	6.43%	6.10%	6.70%	6.60%	6.35%	6.712%	6.10%	.056%	.0672%
010	Job Printing	6.10%	6.90%	6.60%	6.60%	6.60%	6.30%	5.60%	6.43%	6.10%	6.70%	6.60%	6.35%	6.712%	6.10%	.056%	.0672%
011	Restaurants and Bars	6.10%	6.90%	6.60%	6.60%	6.60%	6.30%	5.60%	6.43%	6.10%	6.70%	6.60%	6.35%	6.712%	6.10%	.056%	.0672%
012	Amusement	6.10%	6.90%	6.60%	6.60%	6.60%	6.30%	5.60%	6.43%	6.10%	6.70%	6.60%	6.35%	6.712%	6.10%	.056%	.0672%
013	Commercial Lease	0	0.3%	0.5%	0	0	0.5%	0	0	0.5%	0.5%	0	0	0	0	0	0
014	Personal Property Rental	6.10%	6.90%	6.60%	6.60%	6.60%	6.30%	5.60%	6.43%	6.10%	6.70%	6.60%	6.35%	6.712%	6.10%	.056%	.0672%
414	Peer-to-Peer Car Sharing	6.10%	6.90%	6.60%	6.60%	6.60%	6.30%	5.60%	6.43%	6.10%	6.70%	6.60%	6.35%	6.712%	6.10%	.056%	.0672%
015	Contracting–Prime	6.10%	6.90%	6.60%	6.60%	6.60%	6.30%	5.60%	6.43%	6.10%	6.70%	6.60%	6.35%	6.712%	6.10%	.056%	.0672%
017	Retail	6.10%	6.90%	6.60%	6.60%	6.60%	6.30%	5.60%	6.43%	6.10%	6.70%	6.60%	6.35%	6.712%	6.10%	.056%	.0672%
315	MRRA Amount <sup>l</sup>	6.10%	6.90%	6.60%	6.60%	6.60%	6.30%	5.60%	6.43%	6.10%	6.70%	6.60%	6.35%	6.712%	6.10%	N/A	N/A
019	Severance–Metalliferous Mining	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	.025%	.03%
025	Transient Lodging <sup>b</sup>	6.05%	6.90%	6.60%	6.55%	6.60%	7.27%	5.50%	6.38%	6.05%	6.698%	6.60%	6.325%	6.71%	6.05%	.055%	.066%
325	Online Lodging Marketplace <sup>m</sup>	6.05%	6.60%	6.05%	6.55%	6.60%	5.72%	5.50%	6.38%	5.50%	6.148%	6.60%	6.325%	6.710%	6.05%	.055%	.066%
026	Use Tax–Utilities	6.10%	5.90%	5.60%	6.10%	6.10%	5.60%	5.60%	5.60%	6.10%	6.10%	5.60%	5.60%	6.60%	5.60%	N/A	N/A
029	Use Tax Purchases	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	N/A	N/A
030	Use Tax From Inventory	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	N/A	N/A
033	Telecommunications Devices	1.10%	1.10%	1.10%	1.10%	1.10%	1.10%	1.10%	1.10%	1.10%	1.10%	1.10%	1.10%	1.10%	1.10%	N/A	N/A
041	Municipal Water <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 <sup>d</sup>	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 <sup>e, h</sup>	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 <sup>i</sup>	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 <sup>h</sup>	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 <sup>j</sup>	0.8%	0.8%	0.8%	0.8%	0.8%	0.8%	0.8%	0.8%	0.8%	0.8%	0.8%	0.8%	0.8%	0.8%	N/A	N/A

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

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

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

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

TABLE 2				MUNICIPALITIES				All tax rates are expressed as percentages (%) unless otherwise noted.						
CITY/TOWN NAME	REGION/ CITY CODE	BUSINESS CODE	TAX RATE	COUNTY	CITY/TOWN NAME	REGION/ CITY CODE	BUSINESS CODE	TAX RATE	COUNTY	CITY/TOWN NAME	REGION/ CITY CODE	BUSINESS CODE	TAX RATE	COUNTY
<b>APACHE JUNCTION</b>	<b>AJ</b>			<b>MAR/PNL</b>	<b>AVONDALE</b>	<b>AV</b>			<b>MAR</b>	<b>BENSON</b>	<b>BS</b>			<b>COH</b>
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	
Timbering and Other Extraction		020	2.40		Severance – Metal Mining		019	0.10		Timbering and Other Extraction		020	3.50	
Severance – Metal Mining		019	0.10		Publication		009	2.50		Severance – Metal Mining		019	0.10	
Publication		009	2.40		Hotels		044	2.50		Publication		009	3.50	
Hotels		044	2.40		Hotel/Motel (Additional Tax) <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 Use		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		213	2.50	
Rental Occupancy		040	2.20		Restaurant and Bars		011	2.50		Rental, Leasing, & Licensing for Use of TPP		214	2.50	
Rental, Leasing, & Licensing for Use of TPP		214	2.40		Retail Sales		017	2.50		Restaurant and Bars		011	3.50	
Restaurant and Bars		011	2.40		Retail Sales (Single Item Over \$5,000)		717	1.50		Retail Sales		017	3.50	
Retail Sales		017	2.40		Retail Sales Food for Home Consumption		062	2.50		Retail Sales (Single Item Over \$5,000)		717	1.00	
Retail Sales (Single Item Portion Over \$2,000)		297	1.40		MRRA Amount <sup>D</sup>		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 <sup>D</sup>		315	3.50	
MRRA Amount <sup>D</sup>		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 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
<b>BISBEE</b>	<b>BB</b>			<b>COH</b>	<b>BUCKEYE</b>	<b>BE</b>			<b>MAR</b>	<b>BULL HEAD CITY</b>	<b>BH</b>			<b>MOH</b>
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		009	3.50		Publication		009	3.00		Publication		009	2.00	
Hotels		044	3.50		Hotels		044	3.00		Hotels		044	2.00	
Hotel/Motel (Additional Tax) <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		213	2.00	
Rental, Leasing, & Licensing for Use of TPP		214	3.50		Rental Occupancy		040	2.00		Rental, Leasing, & Licensing for Use of TPP		214	2.00	
Restaurant and Bars		011	3.50		Rental, Leasing, & Licensing for Use of TPP		214	3.00		Restaurant and Bars		011	2.00	
Retail Sales		017	3.50		Restaurant and Bars		011	3.00		Retail Sales		017	2.00	
Retail Sales Food for Home Consumption		062	3.50		Retail Sales		017	3.00		MRRA Amount <sup>D</sup>		315	2.00	
MRRA Amount <sup>D</sup>		315	3.50		Retail Sales (Single Item Over \$5,000)		717	1.10		Communications		005	2.00	
Communications		005	3.50		Retail Sales Food for Home Consumption		062	3.00		Transporting		006	2.00	
Transporting		006	3.50		MRRA Amount <sup>D</sup>		315	3.00		Utilities		004	2.00	
Utilities		004	3.50		Communications		005	4.00		Jet Fuel Use Tax (cents per gallon)		051	\$ .03	
					Transporting		006	3.00		Use Tax Purchases		029	2.00	
					Utilities		004	3.00		Use Tax From Inventory		030	2.00	
					Use Tax Purchases		029	3.00						
					Use Tax Purchases (Single Item Over \$5,000)		729	1.10						
					Use Tax From Inventory		030	3.00						

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

TABLE 2					MUNICIPALITIES					All tax rates are expressed as percentages (%) unless otherwise noted.				
CITY/TOWN NAME	REGION/ CITY CODE	BUSINESS CODE	TAX RATE	COUNTY	CITY/TOWN NAME	REGION/ CITY CODE	BUSINESS CODE	TAX RATE	COUNTY	CITY/TOWN NAME	REGION/ CITY CODE	BUSINESS CODE	TAX RATE	COUNTY
<b>CAMP VERDE</b>	<b>CE</b>			<b>YAV</b>	<b>CAREFREE</b>	<b>CA</b>			<b>MAR</b>	<b>CASA GRANDE</b>	<b>CG</b>			<b>PNL</b>
Advertising		018	3.65		Advertising		018	3.00		Advertising		018	1.80	
Amusements		012	3.65		Amusements		012	3.00		Amusements		012	1.80	
Contracting – Prime		015	3.65		Contracting – Prime		015	4.00		Contracting – Prime		015	4.00	
Contracting – Speculative Builders		016	3.65		Contracting – Speculative Builders		016	4.00		Contracting – Speculative Builders		016	4.00	
Contracting – Owner Builder		037	3.65		Contracting – Owner Builder		037	4.00		Contracting – Owner Builder		037	4.00	
Job Printing		010	3.65		Job Printing		010	3.00		Job Printing		010	1.80	
Manufactured Buildings		027	3.65		Manufactured Buildings		027	3.00		Manufactured Buildings		027	1.80	
Timbering and Other Extraction		020	3.65		Timbering and Other Extraction		020	3.00		Timbering and Other Extraction		020	1.80	
Severance – Metal Mining		019	0.10		Severance – Metal Mining		019	0.10		Severance – Metal Mining		019	0.10	
Publication		009	3.65		Publication		009	3.00		Publication		009	1.80	
Hotels		044	3.65		Hotels		044	3.00		Hotels		044	1.80	
Hotel/Motel (Additional Tax) <sup>B</sup>		144	3.00		Hotel/Motel (Additional Tax) <sup>B</sup>		144	3.00		Hotel/Motel (Additional Tax) <sup>B</sup>		144	5.00	
Commercial Rental, Leasing, & Licensing for Use		213	2.00		Commercial Rental, Leasing, & Licensing for Use		213	3.00		Commercial Rental, Leasing, & Licensing for Use		213	1.80	
Rental, Leasing, & Licensing for Use of TPP		214	3.65		Rental, Leasing, & Licensing for Use of TPP		214	3.00		Rental, Leasing, & Licensing for Use of TPP		214	1.80	
Restaurant and Bars		011	3.65		Restaurant and Bars		011	3.00		Restaurant and Bars		011	1.80	
Retail Sales		017	3.65		Retail Sales		017	3.00		Retail Sales		017	2.00	
Retail Sales (Single Item Portion Over \$5,000)		357	1.00		Retail Sales Food for Home Consumption		062	2.00		Retail Sales (Single Item Portion Over \$5,000)		357	1.50	
MRRA Amount <sup>D</sup>		315	3.65		MRRA Amount <sup>D</sup>		315	3.00		Retail Sales Food for Home Consumption		062	2.00	
Communications		005	3.65		Communications		005	3.00		MRRA Amount <sup>D</sup>		315	2.00	
Transporting		006	3.65		Transporting		006	3.00		Communications		005	2.00	
Utilities		004	3.65		Utilities		004	3.00		Transporting		006	1.80	
Use Tax Purchases		029	3.65		Use Tax Purchases		029	3.00		Utilities		004	2.00	
Use Tax From Inventory		030	3.65		Use Tax From Inventory		030	3.00						

CITY/TOWN NAME	REGION/ CITY CODE	BUSINESS CODE	TAX RATE	COUNTY	CITY/TOWN NAME	REGION/ CITY CODE	BUSINESS CODE	TAX RATE	COUNTY	CITY/TOWN NAME	REGION/ CITY CODE	BUSINESS CODE	TAX RATE	COUNTY
<b>CAVE CREEK</b>	<b>CK</b>			<b>MAR</b>	<b>CHANDLER</b>	<b>CH</b>			<b>MAR</b>	<b>CHINO VALLEY</b>	<b>CV</b>			<b>YAV</b>
Advertising		018	3.00		Advertising		018	1.50		Advertising		018	4.00	
Amusements		012	3.00		Amusements		012	1.50		Amusements		012	4.00	
Contracting – Prime		015	5.00		Contracting – Prime		015	1.50		Contracting – Prime		015	4.00	
Contracting – Speculative Builders		016	5.00		Contracting – Speculative Builders		016	1.50		Contracting – Speculative Builders		016	4.00	
Contracting – Owner Builder		037	5.00		Contracting – Owner Builder		037	1.50		Contracting – Owner Builder		037	4.00	
Feed at Wholesale		116	3.00		Job Printing		010	1.50		Job Printing		010	4.00	
Job Printing		010	3.00		Jet Fuel Sales (cents per gallon)		049	\$ .023		Jet Fuel Sales (cents per gallon)		049	\$ .015	
Manufactured Buildings		027	3.00		Manufactured Buildings		027	1.50		Manufactured Buildings		027	2.00	
Timbering and Other Extraction		020	3.00		Timbering and Other Extraction		020	1.50		Timbering and Other Extraction		020	4.00	
Severance – Metal Mining		019	0.10		Severance – Metal Mining		019	0.10		Severance – Metal Mining		019	0.10	
Publication		009	3.00		Publication		009	1.50		Publication		009	4.00	
Hotels		044	3.00		Hotels		044	1.50		Hotels		044	4.00	
Hotel/Motel (Additional Tax) <sup>B</sup>		144	4.00		Hotel/Motel (Additional Tax) <sup>B</sup>		144	2.90		Hotel/Motel (Additional Tax) <sup>B</sup>		144	4.00	
Commercial Rental, Leasing, & Licensing for Use		213	3.00		Commercial Rental, Leasing, & Licensing for Use		213	1.50		Commercial Rental, Leasing, & Licensing for Use		213	3.00	
Rental Occupancy		040	3.00		Rental, Leasing, & Licensing for Use of TPP		214	1.50		Rental Occupancy		040	3.00	
Rental, Leasing, & Licensing for Use of TPP		214	3.00		Restaurant and Bars		011	1.80		Rental, Leasing, & Licensing for Use of TPP		214	4.00	
Restaurant and Bars		011	3.00		Retail Sales		017	1.50		Restaurant and Bars		011	4.00	
Retail Sales		017	3.00		Retail Sales Food for Home Consumption		062	1.50		Retail Sales		017	4.00	
Retail Sales Food for Home Consumption		062	3.00		MRRA Amount <sup>D</sup>		315	1.50		Retail Sales Food for Home Consumption		062	4.00	
MRRA Amount <sup>D</sup>		315	3.00		Communications		005	2.75		MRRA Amount <sup>D</sup>		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 Hotel tax rate that must be applied and reported (Business Code 144).	(D) Report amount due on materials purchased exempt from tax and incorporated into a Maintenance, Repair, Replacement or Alteration (MRRA) project.	(E) When reporting for Short Term Motor Vehicle you must report Business Code 214 and 114 for this City.

TABLE 2					MUNICIPALITIES					All tax rates are expressed as percentages (%) unless otherwise noted.				
CITY/TOWN NAME	REGION/ CITY CODE	BUSINESS CODE	TAX RATE	COUNTY	CITY/TOWN NAME	REGION/ CITY CODE	BUSINESS CODE	TAX RATE	COUNTY	CITY/TOWN NAME	REGION/ CITY CODE	BUSINESS CODE	TAX RATE	COUNTY
<b>CLARKDALE</b>	<b>CD</b>			<b>YAV</b>	<b>CLIFTON</b>	<b>CF</b>			<b>GRN</b>	<b>COLORADO CITY</b>	<b>CC</b>			<b>MOH</b>
Advertising		018	3.50		Advertising		018	3.00		Advertising		018	3.00	
Amusements		012	3.50		Amusements		012	3.00		Amusements		012	7.00	
Contracting – Prime		015	4.50		Contracting – Prime		015	3.00		Contracting – Prime		015	2.00	
Contracting – Speculative Builders		016	4.50		Contracting – Speculative Builders		016	3.00		Contracting – Speculative Builders		016	2.00	
Contracting – Owner Builder		037	4.50		Contracting – Owner Builder		037	3.00		Contracting – Owner Builder		037	2.00	
Job Printing		010	3.50		Job Printing		010	3.00		Job Printing		010	2.00	
Manufactured Buildings		027	3.50		Manufactured Buildings		027	3.00		Manufactured Buildings		027	2.00	
Timbering and Other Extraction		020	3.50		Timbering and Other Extraction		020	3.00		Timbering and Other Extraction		020	2.00	
Severance – Metal Mining		019	0.10		Severance – Metal Mining		019	0.10		Severance – Metal Mining		019	0.10	
Publication		009	3.50		Publication		009	3.00		Publication		009	2.00	
Hotels		044	3.50		Hotels		044	3.00		Hotels		044	7.00	
Hotel/Motel (Additional Tax) <sup>B</sup>		144	2.00		Commercial Rental, Leasing, & Licensing for Use		213	3.00		Hotel/Motel (Additional Tax) <sup>B</sup>		144	7.00	
Commercial Rental, Leasing, & Licensing for Use		213	3.00		Rental, Leasing, & Licensing for Use of TPP		214	3.00		Commercial Rental, Leasing, & Licensing for Use		213	2.00	
Rental, Leasing, & Licensing for Use of TPP		214	3.50		Restaurant and Bars		011	3.00		Rental Occupancy		040	2.00	
Restaurant and Bars		011	3.50		Retail Sales		017	3.00		Rental, Leasing, & Licensing for Use of TPP		214	2.00	
Retail Sales		017	3.50		Retail Sales (Single Item Portion Over \$9,999)		377	2.00		Restaurant and Bars		011	3.50	
Retail Sales Food for Home Consumption		062	3.00		Retail Sales Food for Home Consumption		062	3.00		Retail Sales		017	3.00	
MRRA Amount <sup>D</sup>		315	3.50		MRRA Amount <sup>D</sup>		315	3.00		Retail Sales Food for Home Consumption		062	3.00	
Communications		005	3.50		Communications		005	3.00		MRRA Amount <sup>D</sup>		315	3.00	
Transporting		006	3.50		Transporting		006	3.00		Communications		005	7.00	
Utilities		004	3.50		Utilities		004	3.00		Transporting		006	2.00	
										Utilities		004	2.00	
										Use Tax Purchases		029	3.00	
										Use Tax From Inventory		030	3.00	

CITY/TOWN NAME	REGION/ CITY CODE	BUSINESS CODE	TAX RATE	COUNTY	CITY/TOWN NAME	REGION/ CITY CODE	BUSINESS CODE	TAX RATE	COUNTY	CITY/TOWN NAME	REGION/ CITY CODE	BUSINESS CODE	TAX RATE	COUNTY
<b>COOLIDGE</b>	<b>CL</b>			<b>PNL</b>	<b>COTTONWOOD</b>	<b>CW</b>			<b>YAV</b>	<b>DEWEY-HUMBOLDT</b>	<b>DH</b>			<b>YAV</b>
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, & Licensing for Use		213	3.50		Commercial Rental, Leasing, & Licensing for Use		213	2.00	
Commercial Rental, Leasing, & Licensing for Use		213	3.00		Rental Occupancy		040	3.50		Rental, Leasing, & Licensing for Use of TPP		214	2.00	
Rental Occupancy		040	3.00		Rental, Leasing, & Licensing for Use of TPP		214	3.50		Restaurant and Bars		011	2.00	
Rental, Leasing, & Licensing for Use of TPP		214	3.00		Restaurant and Bars		011	3.50		Retail Sales		017	2.00	
Restaurant and Bars		011	3.00		Retail Sales		017	3.50		Retail Sales Food for Home Consumption		062	2.00	
Retail Sales		017	3.00		Retail Sales Food for Home Consumption		062	3.50		MRRA Amount <sup>D</sup>		315	2.00	
Retail Sales (Single Item Over \$10,000)		917	1.50		MRRA Amount <sup>D</sup>		315	3.50		Communications		005	2.00	
Retail Sales Food for Home Consumption		062	3.00		Communications		005	3.50		Transporting		006	2.00	
MRRA Amount <sup>D</sup>		315	3.00		Transporting		006	3.50		Utilities		004	2.00	
Communications		005	3.00		Utilities		004	1.50		Use Tax Purchases		029	2.00	
Transporting		006	3.00							Use Tax From Inventory		030	2.00	
Utilities		004	3.00											
Use Tax Purchases		029	3.00											
Use Tax Purchases (Single Item Over \$10,000)		929	1.50											
Use Tax From Inventory		030	3.00											

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

TABLE 2					MUNICIPALITIES					All tax rates are expressed as percentages (%) unless otherwise noted.				
CITY/TOWN NAME	REGION/ CITY CODE	BUSINESS CODE	TAX RATE	COUNTY	CITY/TOWN NAME	REGION/ CITY CODE	BUSINESS CODE	TAX RATE	COUNTY	CITY/TOWN NAME	REGION/ CITY CODE	BUSINESS CODE	TAX RATE	COUNTY
<b>DOUGLAS</b>	<b>DL</b>			<b>COH</b>	<b>DUNCAN</b>	<b>DC</b>			<b>GRN</b>	<b>EAGAR</b>	<b>EG</b>			<b>APA</b>
Advertising		018	3.80		Advertising		018	2.00		Amusements		012	3.00	
Amusements		012	0.00		Amusements		012	2.00		Contracting – Prime		015	3.00	
Contracting – Prime		015	3.80		Contracting – Prime		015	2.00		Contracting – Speculative Builders		016	3.00	
Contracting – Speculative Builders		016	3.80		Contracting – Speculative Builders		016	2.00		Contracting – Owner Builder		037	3.00	
Contracting – Owner Builder		037	3.80		Contracting – Owner Builder		037	2.00		Job Printing		010	3.00	
Feed at Wholesale		116	3.80		Job Printing		010	2.00		Manufactured Buildings		027	3.00	
Job Printing		010	3.80		Manufactured Buildings		027	2.00		Timbering and Other Extraction		020	3.00	
Manufactured Buildings		027	3.80		Timbering and Other Extraction		020	2.00		Severance – Metal Mining		019	0.10	
Timbering and Other Extraction		020	3.80		Severance – Metal Mining		019	0.10		Publication		009	3.00	
Severance – Metal Mining		019	0.10		Publication		009	2.00		Hotels		044	3.00	
Publication		009	3.80		Hotels		044	2.00		Hotel/Motel (Additional Tax) <sup>B</sup>		144	3.00	
Hotels		044	3.80		Hotel/Motel (Additional Tax) <sup>B</sup>		144	3.00		Commercial Rental, Leasing, & Licensing for Use		213	3.00	
Hotel/Motel (Additional Tax) <sup>B</sup>		144	4.00		Commercial Rental, Leasing, & Licensing for Use		213	2.00		Rental Occupancy		040	3.00	
Commercial Rental, Leasing, & Licensing for Use		213	2.80		Rental, Leasing, & Licensing for Use of TPP		214	2.00		Rental, Leasing, & Licensing for Use of TPP		214	3.00	
Rental Occupancy		040	2.80		Restaurant and Bars		011	2.00		Restaurant and Bars		011	3.00	
Rental, Leasing, & Licensing for Use of TPP		214	3.80		Retail Sales		017	2.00		Retail Sales		017	3.00	
Restaurant and Bars		011	3.80		Retail Sales Food for Home Consumption		062	2.00		Retail Sales (Single Item Over \$1,000)		157	2.00	
Retail Sales		017	3.80		MRRA Amount <sup>D</sup>		315	2.00		Retail Sales Food for Home Consumption		062	3.00	
Retail Sales (Single Item Portion Over \$10,000)		367	2.80		Communications		005	2.00		MRRA Amount <sup>D</sup>		315	3.00	
Retail Sales Food for Home Consumption		062	3.80		Transporting		006	2.00		Communications		005	3.00	
MRRA Amount <sup>D</sup>		315	3.80		Utilities		004	2.00		Transporting		006	3.00	
Communications		005	3.80							Utilities		004	3.00	
Transporting		006	3.80							Use Tax Purchases		029	3.00	
Utilities		004	3.80							Use Tax Purchases (Single Item Over \$1,000)		159	2.00	
Use Tax Purchases		029	3.80							Use Tax From Inventory		030	3.00	
Use Tax Purchases (Single Item Portion Over \$10,000)		369	2.80											
Use Tax From Inventory		030	3.80											

CITY/TOWN NAME	REGION/ CITY CODE	BUSINESS CODE	TAX RATE	COUNTY	CITY/TOWN NAME	REGION/ CITY CODE	BUSINESS CODE	TAX RATE	COUNTY	CITY/TOWN NAME	REGION/ CITY CODE	BUSINESS CODE	TAX RATE	COUNTY
<b>EL MIRAGE</b>	<b>EM</b>			<b>MAR</b>	<b>ELOY</b>	<b>EL</b>			<b>PNL</b>	<b>FLAGSTAFF</b>	<b>FS</b>			<b>COC</b>
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 TPP		214	3.00		Rental Occupancy		040	3.00		Rental, Leasing, & Licensing for Use of TPP		214	2.486	
Restaurant and Bars		011	3.00		Rental, Leasing, & Licensing for Use of TPP		214	3.00		Restaurant and Bars		011	4.486	
Retail Sales		017	3.00		Restaurant and Bars		011	5.00		Retail Sales		017	2.486	
Retail Sales Food for Home Consumption		062	3.00		Retail Sales		017	3.00		MRRA Amount <sup>D</sup>		315	2.486	
MRRA Amount <sup>D</sup>		315	3.00		Retail Sales (Single Item Portion Over \$6,000)		337	1.50		Communications		005	2.486	
Communications		005	3.00		Retail Sales Food for Home Consumption		062	2.00		Transporting		006	2.486	
Transporting		006	3.00		MRRA Amount <sup>D</sup>		315	3.00		Utilities		004	2.486	
Utilities		004	3.00		Communications		005	3.00		Public Utility Right of Way		133	2.000	
Use Tax Purchases		029	3.00		Transporting		006	3.00		Use Tax Purchases		029	2.486	
Use Tax From Inventory		030	3.00		Utilities		004	3.00		Use Tax From Inventory		030	2.486	
					Use Tax Purchases		029	3.00						
					Use Tax Purchases-Single Item Portion Over \$6,000		339	1.50						
					Use Tax From Inventory		030	3.00						

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



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

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

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

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

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

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

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

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



TABLE 2					MUNICIPALITIES					All tax rates are expressed as percentages (%) unless otherwise noted.				
CITY/TOWN NAME	REGION / CITY CODE	BUSINESS CODE	TAX RATE	COUNTY	CITY/TOWN NAME	REGION / CITY CODE	BUSINESS CODE	TAX RATE	COUNTY	CITY/TOWN NAME	REGION / CITY CODE	BUSINESS CODE	TAX RATE	COUNTY
<b>GLOBE</b>	<b>GL</b>			<b>GLA</b>	<b>GOODYEAR</b>	<b>GY</b>			<b>MAR</b>	<b>GUADALUPE</b>	<b>GU</b>			<b>MAR</b>
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 Use		213	3.00	
Rental, Leasing, & Licensing for Use of TPP		214	3.30		Commercial Rental, Leasing, & Licensing for Use		213	2.50		Rental, Leasing, & Licensing for Use of TPP		214	4.00	
Restaurant and Bars		011	3.30		Rental, Leasing, & Licensing for Use of TPP		214	2.50		Restaurant and Bars		011	5.00	
Retail Sales		017	3.30		Retail Sales		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 <sup>D</sup>		315	3.30		Retail Sales (Single Item Over \$5,000)		717	1.20		MRRA Amount <sup>D</sup>		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 <sup>D</sup>		315	2.50		Transporting		006	4.00	
Utilities		004	3.30		Communications		005	2.50		Utilities		004	4.00	
Use Tax Purchases		029	3.30		Transporting		006	2.50		Use Tax Purchases		029	4.00	
Use Tax from Inventory		030	3.30		Utilities		004	2.50		Use Tax From Inventory		030	4.00	
					Jet Fuel Use Tax (cents per gallon)		051	\$ .03						
					Use Tax Purchases		029	2.50						
					Use Tax Purchases (Single Item Over \$5,000)		729	1.20						
					Use Tax From Inventory		030	2.50						

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

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

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

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

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

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

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

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



TABLE 2					MUNICIPALITIES					All tax rates are expressed as percentages (%) unless otherwise noted.				
CITY/TOWN NAME	REGION / CITY CODE	BUSINESS CODE	TAX RATE	COUNTY	CITY/TOWN NAME	REGION / CITY CODE	BUSINESS CODE	TAX RATE	COUNTY	CITY/TOWN NAME	REGION / CITY CODE	BUSINESS CODE	TAX RATE	COUNTY
<b>MARANA</b>	<b>MA</b>			<b>PMA/PNL</b>	<b>MARICOPA</b>	<b>MP</b>			<b>PNL</b>	<b>MESA</b>	<b>ME</b>			<b>MAR</b>
Amusements		012	2.50		Advertising		018	2.00		Advertising		018	2.00	
Contracting – Prime		015	4.00		Amusements		012	2.00		Amusements		012	2.00	
Contracting – Speculative Builders		016	4.00		Contracting – Prime		015	3.50		Contracting – Prime		015	2.00	
Contracting – Owner Builder		037	4.00		Contracting – Speculative Builders		016	3.50		Contracting – Speculative Builders		016	2.00	
Job Printing		010	2.50		Contracting – Owner Builder		037	3.50		Contracting – Owner Builder		037	2.00	
Manufactured Buildings		027	2.00		Job Printing		010	2.00		Job Printing		010	2.00	
Timbering and Other Extraction		020	2.50		Manufactured Buildings		027	2.00		Jet Fuel Sales (cents per gallon)		049	\$ .03	
Severance – Metal Mining		019	0.10		Timbering and Other Extraction		020	2.00		Manufactured Buildings		027	2.00	
Publication		009	2.50		Severance – Metal Mining		019	0.10		Timbering and Other Extraction		020	2.00	
Hotels		044	2.50		Publication		009	2.00		Severance – Metal Mining		019	0.10	
Hotel/Motel (Additional Tax) <sup>B</sup>		144	6.00		Hotels		044	2.00		Publication		009	2.00	
Commercial Rental, Leasing, & Licensing for Use		213	2.50		Hotel/Motel (Additional Tax) <sup>B</sup>		144	5.50		Hotels		044	2.00	
Rental Occupancy		040	2.50		Commercial Rental, Leasing, & Licensing for Use		213	2.00		Hotel/Motel (Additional Tax) <sup>B</sup>		144	5.00	
Rental, Leasing, & Licensing for Use of TPP		214	2.50		Rental, Leasing, & Licensing for Use of TPP		214	2.00		Commercial Rental, Leasing, & Licensing for Use		213	2.00	
Restaurant and Bars		011	2.50		Restaurant and Bars		011	2.00		Rental, Leasing, & Licensing for Use of TPP		214	2.00	
Retail Sales		017	2.50		Retail Sales		017	2.00		Retail Sales		011	2.00	
Retail Sales (Single Item Over \$5000)		717	2.00		Retail Sales Food for Home Consumption		062	2.00		Retail Sales		017	2.00	
MRRA Amount <sup>D</sup>		315	2.50		MRRA Amount <sup>D</sup>		315	2.00		MRRA Amount <sup>D</sup>		315	2.00	
Communications		005	4.00		Communications		005	2.00		Communications		005	2.00	
Transporting		006	2.50		Transporting		006	2.00		Transporting		006	2.00	
Utilities		004	4.00		Utilities		004	2.00		Utilities		004	2.00	
Use Tax Purchases		029	2.50		Use Tax Purchases		029	2.00		Wastewater Utility Services		485	2.00	
Use Tax Purchases (Single Item Over \$5000)		729	2.00		Use Tax From Inventory		030	2.00		Jet Fuel Use Tax (cents per gallon)		051	\$ .03	
Use Tax From Inventory		030	2.50							Use Tax Purchases		029	2.00	
										Use Tax From Inventory		030	2.00	

CITY/TOWN NAME	REGION / CITY CODE	BUSINESS CODE	TAX RATE	COUNTY	CITY/TOWN NAME	REGION / CITY CODE	BUSINESS CODE	TAX RATE	COUNTY	CITY/TOWN NAME	REGION / CITY CODE	BUSINESS CODE	TAX RATE	COUNTY
<b>MIAMI</b>	<b>MM</b>			<b>GLA</b>	<b>NOGALES</b>	<b>NO</b>			<b>STC</b>	<b>ORO VALLEY</b>	<b>OR</b>			<b>PMA</b>
Advertising		018	2.50		Advertising		018	2.00		Advertising		018	2.50	
Amusements		012	2.50		Amusements		012	2.00		Amusements		012	2.50	
Contracting – Prime		015	2.50		Contracting – Prime		015	2.00		Contracting – Prime		015	4.00	
Contracting – Speculative Builders		016	2.50		Contracting – Speculative Builders		016	2.00		Contracting – Speculative Builders		016	4.00	
Contracting – Owner Builder		037	2.50		Contracting – Owner Builder		037	2.00		Contracting – Owner Builder		037	4.00	
Job Printing		010	2.50		Job Printing		010	2.00		Job Printing		010	2.50	
Manufactured Buildings		027	2.50		Manufactured Buildings		027	2.00		Manufactured Buildings		027	2.50	
Timbering and Other Extraction		020	2.50		Timbering and Other Extraction		020	2.00		Timbering and Other Extraction		020	2.50	
Severance – Metal Mining		019	0.10		Severance – Metal Mining		019	0.10		Severance – Metal Mining		019	0.10	
Publication		009	2.50		Publication		009	2.00		Publication		009	2.50	
Hotels		044	2.50		Hotels		044	2.00		Hotels		044	2.50	
Commercial Rental, Leasing, & Licensing for Use		213	2.50		Hotel/Motel (Additional Tax) <sup>B</sup>		144	4.00		Hotel/Motel (Additional Tax) <sup>B</sup>		144	6.00	
Rental, Leasing, & Licensing for Use of TPP		214	2.50		Commercial Rental, Leasing, & Licensing for Use		213	2.00		Rental Occupancy		040	2.00	
Restaurant and Bars		011	2.50		Rental, Leasing, & Licensing for Use of TPP		214	2.00		Rental, Leasing, & Licensing for Use of TPP		214	2.50	
Retail Sales		017	2.50		Restaurant and Bars		011	2.00		Retail Sales		011	2.50	
Retail Sales Food for Home Consumption		062	2.50		Retail Sales		017	2.00		Retail Sales		017	2.50	
MRRA Amount <sup>D</sup>		315	2.50		Retail Sales for Food for Home Consumption		062	2.00		MRRA Amount <sup>D</sup>		315	2.50	
Communications		005	2.50		MRRA Amount <sup>D</sup>		315	2.00		Transporting		006	2.50	
Transporting		006	2.50		Communications		005	2.00		Utilities		004	4.00	
Use Tax Purchases		029	2.50		Transporting		006	2.00						
Use Tax From Inventory		030	2.50		Utilities		004	2.00						
					Public Utility Right of Way		133	2.00						
					Wastewater Utility Services		485	2.00						

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

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

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

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

TABLE 2					MUNICIPALITIES					All tax rates are expressed as percentages (%) unless otherwise noted.				
CITY/TOWN NAME	REGION/ CITY CODE	BUSINESS CODE	TAX RATE	COUNTY	CITY/TOWN NAME	REGION/ CITY CODE	BUSINESS CODE	TAX RATE	COUNTY	CITY/TOWN NAME	REGION/ CITY CODE	BUSINESS CODE	TAX RATE	COUNTY
PAGE	PG			COC	PARADISE VALLEY	PV			MAR	PARKER	PK			LAP
Advertising		018	3.00		Advertising		018	2.50		Advertising		018	2.00	
Amusements		012	3.00		Amusements		012	2.50		Amusements		012	2.00	
Contracting – Prime		015	3.00		Contracting – Prime		015	2.50		Contracting – Prime		015	2.00	
Contracting – Speculative Builders		016	3.00		Contracting – Speculative Builders		016	2.50		Contracting – Speculative Builders		016	2.00	
Contracting – Owner Builder		037	3.00		Contracting – Owner Builder		037	2.50		Contracting – Owner Builder		037	2.00	
Job Printing		010	3.00		Job Printing		010	2.50		Job Printing		010	2.00	
Manufactured Buildings		027	3.00		Manufactured Buildings		027	2.50		Manufactured Buildings		027	2.00	
Timbering and Other Extraction		020	3.00		Timbering and Other Extraction		020	2.50		Timbering and Other Extraction		020	2.00	
Severance – Metal Mining		019	0.10		Severance – Metal Mining		019	0.10		Severance – Metal Mining		019	0.10	
Publication		009	3.00		Publication		009	2.50		Publication		009	2.00	
Hotels		044	5.00		Hotels		044	2.50		Hotels		044	2.00	
Hotel/Motel (Additional Tax) <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 Use		213	3.00		Commercial Rental, Leasing, & Licensing for Use		213	1.65		Commercial Rental, Leasing, & Licensing for Use		213	2.00	
Rental, Leasing, & Licensing for Use of TPP		214	3.00		Commercial Lease (Additional Tax) <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 \$3,000)		387	2.00		Restaurant and Bars		011	2.50		Retail Sales (Single Item Portion Over \$2,500)		467	1.00	
Retail Sales Food for Home Consumption		062	3.00		Retail Sales		017	2.50		MRRA Amount <sup>D</sup>		315	2.00	
MRRA Amount <sup>D</sup>		315	3.00		Retail Sales Food for Home Consumption		062	2.50		Communications		005	2.00	
Communications		005	3.00		MRRA Amount <sup>D</sup>		315	2.50		Transporting		006	2.00	
Transporting		006	3.00		Communications		005	2.50		Utilities		004	3.00	
Utilities		004	3.00		Transporting		006	2.50						
Use Tax Purchases		029	3.00		Utilities		004	2.50						
Use Tax Purch (Single Item Portion Over \$3,000)		389	2.00		Use Tax Purchases		029	2.50						
Use Tax From Inventory		030	3.00		Use Tax From Inventory		030	2.50						

  

CITY/TOWN NAME	REGION/ CITY CODE	BUSINESS CODE	TAX RATE	COUNTY	CITY/TOWN NAME	REGION/ CITY CODE	BUSINESS CODE	TAX RATE	COUNTY	CITY/TOWN NAME	REGION/ CITY CODE	BUSINESS CODE	TAX RATE	COUNTY
PATAGONIA	PA			STC	PAYSON	PS			GLA	PEORIA	PE			MAR/YAV
Advertising		018	3.00		Advertising		018	3.88		Advertising		018	1.80	
Amusements		012	3.00		Amusements		012	3.88		Amusements		012	2.80	
Contracting – Prime		015	3.00		Contracting – Prime		015	3.88		Contracting – Prime		015	1.80	
Contracting – Speculative Builders		016	3.00		Contracting – Speculative Builders		016	3.88		Contracting – Speculative Builders		016	1.80	
Contracting – Owner Builder		037	3.00		Contracting – Owner Builder		037	3.88		Contracting – Owner Builder		037	1.80	
Feed at Wholesale		116	3.00		Job Printing		010	3.88		Job Printing		010	1.80	
Job Printing		010	3.00		Manufactured Buildings		027	3.88		Manufactured Buildings		027	1.80	
Manufactured Buildings		027	3.00		Timbering and Other Extraction		020	3.88		Timbering and Other Extraction		020	1.80	
Timbering and Other Extraction		020	3.00		Severance – Metal Mining		019	0.10		Severance – Metal Mining		019	0.10	
Severance – Metal Mining		019	0.10		Publication		009	3.88		Publication		009	1.80	
Publication		009	3.00		Hotels		044	3.88		Hotels		044	1.80	
Hotels		044	3.00		Hotel/Motel (Additional Tax) <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 Use		213	3.88		Commercial Rental, Leasing, & Licensing for Use		213	1.80	
Commercial Rental, Leasing, & Licensing for Use		213	3.00		Rental Occupancy		040	2.00		Rental Occupancy		040	1.80	
Rental Occupancy		040	3.00		Rental, Leasing, & Licensing for Use of TPP		214	3.88		Rental, Leasing, & Licensing for Use of TPP		214	1.80	
Rental, Leasing, & Licensing for Use of TPP		214	3.00		Restaurant and Bars		011	3.88		Restaurant and Bars		011	2.80	
Restaurant and Bars		011	3.00		Retail Sales		017	3.88		Retail Sales		017	1.80	
Retail Sales		017	3.00		Retail Sales Food for Home Consumption		062	3.88		Retail Sales Food for Home Consumption		062	1.60	
Retail Sales Food for Home Consumption		062	2.50		MRRA Amount <sup>D</sup>		315	3.88		MRRA Amount <sup>D</sup>		315	1.80	
MRRA Amount <sup>D</sup>		315	3.00		Communications		005	3.88		Communications		005	1.80	
Communications		005	3.00		Transporting		006	3.88		Transporting		006	1.80	
Transporting		006	3.00		Utilities		004	3.88		Utilities		004	3.30	
Utilities		004	3.00							Use Tax Purchases		029	1.80	
										Use Tax From Inventory		030	1.80	

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

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

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

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

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

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

[illegible]

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	\$0.15	
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, & Licensing for Use		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 Consumption		062	2.95	
MRRA Amount <sup>D</sup>		315	2.95	
Communications		005	2.95	
Transporting		006	2.95	
Utilities		004	2.95	
Jet Fuel Use Tax (cents per gallon)		051	\$0.15	
Use Tax Purchases		029	2.95	
Use Tax From Inventory		030	2.95	

CITY/TOWN NAME	REGION / CITY CODE	BUSINESS CODE	TAX RATE	COUNTY
PRESCOTT VALLEY	PL			YAV
Advertising		018	2.83	
Amusements		012	2.83	
Contracting – Prime		015	2.83	
Contracting – Speculative Builders		016	2.83	
Contracting – Owner Builder		037	2.83	
Job Printing		010	2.83	
Manufactured Buildings		027	2.83	
Timbering and Other Extraction		020	2.83	
Severance – Metal Mining		019	0.10	
Publication		009	2.83	
Hotels		044	2.83	
Hotel/Motel (Additional Tax) <sup>B</sup>		144	2.83	
Rental, Leasing, & Licensing for Use of TPP		214	2.83	
Restaurant and Bars		011	2.83	
Retail Sales		017	2.83	
Retail Sales Food for Home Consumption		062	2.83	
MRRA Amount <sup>D</sup>		315	2.83	
Communications		005	2.83	
Transporting		006	2.83	
Utilities		004	2.83	
Wastewater Utility Services		485	2.83	
Use Tax Purchases		029	2.83	
Use Tax From Inventory		030	2.83	

CITY/TOWN NAME	REGION / CITY CODE	BUSINESS CODE	TAX RATE	COUNTY
QUARTZSITE	QZ			LAP
Amusements		012	2.50	
Contracting – Prime		015	3.50	
Contracting – Speculative Builders		016	3.50	
Contracting – Owner Builder		037	3.50	
Job Printing		010	2.50	
Manufactured Buildings		027	3.50	
Timbering and Other Extraction		020	2.50	
Severance – Metal Mining		019	0.10	
Publication		009	2.50	
Hotels		044	5.50	
Commercial Rental, Leasing, & Licensing for Use		213	2.50	
Rental, Leasing, & Licensing for Use of TPP		214	2.50	
Restaurant and Bars		011	3.00	
Retail Sales		017	2.50	
Retail Sales (Single Item Portion Over \$10,000)		367	1.00	
MRRA Amount <sup>D</sup>		315	2.50	
Communications		005	2.50	
Transporting		006	2.50	
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	

Review each City/Town for tax on Food for Home Consumption.	
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(E) When reporting for Short Term Motor Vehicle you must report Business Code 214 and 114 for this City.



TABLE 2					MUNICIPALITIES					All tax rates are expressed as percentages (%) unless otherwise noted.				
CITY/TOWN NAME	REGION/ CITY CODE	BUSINESS CODE	TAX RATE	COUNTY	CITY/TOWN NAME	REGION/ CITY CODE	BUSINESS CODE	TAX RATE	COUNTY	CITY/TOWN NAME	REGION/ CITY CODE	BUSINESS CODE	TAX RATE	COUNTY
<b>QUEEN CREEK</b>	<b>QC</b>			<b>MAR/PNL</b>	<b>QUEEN CREEK SPECIAL DISTRICT</b>	<b>QD</b>			<b>MAR</b>	<b>SAFFORD</b>	<b>SF</b>			<b>GRA</b>
Advertising		018	2.25		Amusements		012	2.25		Advertising		018	2.50	
Amusements		012	2.25		Job Printing		010	2.25		Amusements		012	2.50	
Contracting – Prime		015	4.25		Publication		009	2.25		Contracting – Prime		015	2.50	
Contracting – Speculative Builders		016	4.25		Hotels		044	2.25		Contracting – Speculative Builders		016	2.50	
Contracting – Owner Builder		037	4.25		Restaurant and Bars		011	2.25		Contracting – Owner Builder		037	2.50	
Job Printing		010	2.25		Retail Sales		017	2.25		Feed at Wholesale		116	2.50	
Manufactured Buildings		027	2.25		Retail Sales Food for Home Consumption		062	2.25		Job Printing		010	2.50	
Timbering and Other Extraction		020	2.25		MRRA Amount <sup>D</sup>		315	2.25		Manufactured Buildings		027	2.50	
Severance – Metal Mining		019	0.10		Communications		005	2.25		Timbering and Other Extraction		020	2.50	
Publication		009	2.25		Transporting		006	2.25		Severance – Metal Mining		019	0.10	
Hotels		044	2.25		Utilities		004	2.25		Publication		009	2.50	
Hotel/Motel (Additional Tax) <sup>B</sup>		144	3.00							Hotels		044	2.50	
Commercial Rental, Leasing, & Licensing for Use		213	2.25		Call 480-358-3000 to find out if these rates apply to your business activities in Queen Creek.					Hotel/Motel (Additional Tax) <sup>B</sup>		144	5.00	
Rental, Leasing, & Licensing for Use of TPP		214	2.25							Commercial Rental, Leasing, & Licensing for Use		213	2.50	
Restaurant and Bars		011	2.25							Rental Occupancy		040	2.50	
Retail Sales		017	2.25							Rental, Leasing, & Licensing for Use of TPP		214	2.50	
Retail Sales Food for Home Consumption		062	2.25							Restaurant and Bars		011	2.50	
MRRA Amount <sup>D</sup>		315	2.25							Retail Sales		017	2.50	
Communications		005	2.25							Retail Sales (Single Item Over \$5,000)		717	1.00	
Transporting		006	2.25							Retail Sales Food for Home Consumption		062	2.50	
Utilities		004	2.25							MRRA Amount <sup>D</sup>		315	2.50	
Use Tax Purchases		029	2.25							Communications		005	2.50	
Use Tax From Inventory		030	2.25							Transporting		006	2.50	
										Utilities		004	2.50	
										Use Tax Purchases		029	2.50	
										Use Tax Purchases (Single Item Over \$5,000)		729	1.00	
										Use Tax From Inventory		030	2.50	
CITY/TOWN NAME	REGION/ CITY CODE	BUSINESS CODE	TAX RATE	COUNTY	CITY/TOWN NAME	REGION/ CITY CODE	BUSINESS CODE	TAX RATE	COUNTY	CITY/TOWN NAME	REGION/ CITY CODE	BUSINESS CODE	TAX RATE	COUNTY
<b>SAHUARITA</b>	<b>SA</b>			<b>PMA</b>	<b>SAN LUIS</b>	<b>SU</b>			<b>YMA</b>	<b>SCOTTSDALE</b>	<b>SC</b>			<b>MAR</b>
Amusements		012	2.00		Advertising		018	4.00		Advertising		018	1.70	
Contracting – Prime		015	4.00		Amusements		012	4.00		Amusements		012	1.70	
Contracting – Speculative Builders		016	4.00		Contracting – Prime		015	4.00		Contracting – Prime		015	1.70	
Contracting – Owner Builder		037	4.00		Contracting – Speculative Builders		016	4.00		Contracting – Speculative Builders		016	1.70	
Job Printing		010	2.00		Contracting – Owner Builder		037	4.00		Contracting – Owner Builder		037	1.70	
Manufactured Buildings		027	2.00		Job Printing		010	4.00		Feed at Wholesale		116	1.70	
Timbering and Other Extraction		020	2.00		Manufactured Buildings		027	4.00		Job Printing		010	1.70	
Severance – Metal Mining		019	0.10		Timbering and Other Extraction		020	4.00		Jet Fuel Sales (cents per gallon)		049	\$0.18	
Publication		009	2.00		Severance – Metal Mining		019	0.10		Manufactured Buildings		027	1.70	
Hotels		044	2.00		Publication		009	4.00		Timbering and Other Extraction		020	1.70	
Hotel/Motel (Additional Tax) <sup>B</sup>		144	2.00		Hotels		044	4.00		Severance – Metal Mining		019	0.10	
Commercial Rental, Leasing, & Licensing for Use		213	2.00		Commercial Rental, Leasing, & Licensing for Use		213	4.00		Publication		009	1.70	
Rental, Leasing, & Licensing for Use of TPP		214	2.00		Rental, Leasing, & Licensing for Use of TPP		214	4.00		Hotels		044	1.70	
Restaurant and Bars		011	2.00		Restaurant and Bars		011	4.00		Hotel/Motel (Additional Tax) <sup>B</sup>		144	5.00	
Retail Sales		017	2.00		Retail Sales		017	4.00		Commercial Rental, Leasing, & Licensing for Use		213	1.70	
MRRA Amount <sup>D</sup>		315	2.00		Retail Sales (Single Item Portion Over \$2,500)		467	1.50		Rental, Leasing, & Licensing for Use of TPP		214	1.70	
Communications		005	2.00		Retail Sales Food for Home Consumption		062	4.00		Restaurant and Bars		011	1.70	
Transporting		006	2.00		MRRA Amount <sup>D</sup>		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 <sup>D</sup>		315	1.70	
Use Tax from Inventory		030	2.00		Utilities		004	4.00		Communications		005	1.70	
					Use Tax Purchases		029	4.00		Transporting		006	1.70	
					Use Tax Purch (Single Item Portion over \$2,500)		469	1.50		Utilities		004	1.70	
					Use Tax From Inventory		030	4.00		Wastewater Removal Services		485	1.70	
										Jet Fuel Use Tax (cents per gallon)		051	\$0.18	
										Use Tax Purchases		029	1.50	
										Use Tax From Inventory		030	1.50	

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

TABLE 2					MUNICIPALITIES					All tax rates are expressed as percentages (%) unless otherwise noted.				
CITY/TOWN NAME	REGION / CITY CODE	BUSINESS CODE	TAX RATE	COUNTY	CITY/TOWN NAME	REGION / CITY CODE	BUSINESS CODE	TAX RATE	COUNTY	CITY/TOWN NAME	REGION / CITY CODE	BUSINESS CODE	TAX RATE	COUNTY
<b>SEDONA</b>	<b>SE</b>			<b>COC/YAV</b>	<b>SHOW LOW</b>	<b>SL</b>			<b>NAV</b>	<b>SIERRA VISTA</b>	<b>SR</b>			<b>COH</b>
Amusements		012	3.50		Advertising		018	2.00		Advertising		018	1.95	
Contracting – Prime		015	3.50		Amusements		012	2.00		Amusements		012	1.95	
Contracting – Speculative Builders		016	3.50		Contracting – Prime		015	2.00		Contracting – Prime		015	1.95	
Contracting – Owner Builder		037	3.50		Contracting – Speculative Builders		016	2.00		Contracting – Speculative Builders		016	1.95	
Job Printing		010	3.50		Contracting – Owner Builder		037	2.00		Contracting – Owner Builder		037	1.95	
Manufactured Buildings		027	3.50		Job Printing		010	2.00		Feed at Wholesale		116	1.95	
Timbering and Other Extraction		020	3.50		Manufactured Buildings		027	2.00		Jet Fuel Sales (cents per gallon)		049	\$ .02	
Severance – Metal Mining		019	0.10		Timbering and Other Extraction		020	2.00		Job Printing		010	1.95	
Publication		009	3.50		Severance – Metal Mining		019	0.10		Manufactured Buildings		027	1.95	
Hotels		044	3.50		Publication		009	2.00		Timbering and Other Extraction		020	1.95	
Hotel/Motel (Additional Tax) <sup>B</sup>		144	3.50		Hotels		044	2.00		Severance – Metal Mining		019	0.10	
Commercial Rental, Leasing, & Licensing for Use		213	3.50		Hotel/Motel (Additional Tax) <sup>B</sup>		144	3.00		Publication		009	1.95	
Rental, Leasing, & Licensing for Use of TPP		214	3.50		Commercial Rental, Leasing, & Licensing for Use		213	2.00		Extended Stay		244	5.50	
Restaurant and Bars		011	3.50		Rental, Leasing, & Licensing for Use of TPP		214	2.00		Commercial Rental, Leasing, & Licensing for Use		213	1.00	
Retail Sales		017	3.50		Restaurant and Bars		011	2.00		Rental, Leasing, & Licensing for Use of TPP		214	1.95	
MRRA Amount <sup>D</sup>		315	3.50		Retail Sales		017	2.00		Restaurant and Bars		011	2.60	
Communications		005	3.50		Retail Sales Food for Home Consumption		062	2.00		Retail Sales		017	1.95	
Transporting		006	3.50		MRRA Amount <sup>D</sup>		315	2.00		Retail Sales Food for Home Consumption		062	1.95	
Utilities		004	3.50		Communications		005	2.00		MRRA Amount <sup>D</sup>		315	1.95	
Use Tax Purchases		029	3.00		Transporting		006	2.00		Communications		005	2.00	
Use Tax From Inventory		030	3.00		Utilities		004	2.00		Utilities		004	2.00	
										Jet Fuel Use Tax (cents per gallon)		051	\$ .02	
										Use Tax Purchases		029	1.95	
										Use Tax From Inventory		030	1.95	

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

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<b>SPRINGERVILLE</b>	<b>SV</b>			<b>APA</b>	<b>ST JOHNS</b>	<b>SJ</b>			<b>APA</b>	<b>STAR VALLEY</b>	<b>SY</b>			<b>GLA</b>
Advertising		018	3.00		Advertising		018	3.00		Advertising		018	2.00	
Amusements		012	3.00		Amusements		012	3.00		Amusements		012	2.00	
Contracting – Prime		015	3.00		Contracting – Prime		015	3.00		Contracting – Prime		015	2.00	
Contracting – Speculative Builders		016	3.00		Contracting – Speculative Builders		016	3.00		Contracting – Speculative Builders		016	2.00	
Contracting – Owner Builder		037	3.00		Contracting – Owner Builder		037	3.00		Contracting – Owner Builder		037	2.00	
Job Printing		010	3.00		Job Printing		010	3.00		Job Printing		010	2.00	
Manufactured Buildings		027	3.00		Manufactured Buildings		027	3.00		Manufactured Buildings		027	2.00	
Timbering and Other Extraction		020	3.00		Timbering and Other Extraction		020	3.00		Timbering and Other Extraction		020	2.00	
Severance – Metal Mining		019	0.10		Severance – Metal Mining		019	0.10		Severance – Metal Mining		019	0.10	
Publication		009	3.00		Publication		009	3.00		Publication		009	2.00	
Hotels		044	3.00		Hotels		044	3.00		Hotels		044	2.00	
Hotel/Motel (Additional Tax) <sup>B</sup>		144	2.00		Hotel/Motel (Additional Tax) <sup>B</sup>		144	3.00		Commercial Rental, Leasing, & Licensing for Use		213	2.00	
Rental Occupancy		040	3.00		Commercial Rental, Leasing, & Licensing for Use		213	2.00		Rental, Leasing, & Licensing for Use of TPP		214	2.00	
Rental, Leasing, & Licensing for Use of TPP		214	3.00		Rental, Leasing, & Licensing for Use of TPP		214	3.00		Restaurant and Bars		011	2.00	
Restaurant and Bars		011	3.00		Restaurant and Bars		011	3.00		Retail Sales		017	2.00	
Retail Sales		017	3.00		Retail Sales		017	3.00		Retail Sales Food for Home Consumption		062	2.00	
Retail Sales (Single Item Portion Over \$1,000)		397	2.00		Retail Sales Food for Home Consumption		062	3.00		MRRA Amount <sup>D</sup>		315	2.00	
Retail Sales Food for Home Consumption		062	3.00		MRRA Amount <sup>D</sup>		315	3.00		Communications		005	2.00	
MRRA Amount <sup>D</sup>		315	3.00		Communications		005	3.00		Transporting		006	2.00	
Communications		005	3.00		Transporting		006	3.00		Utilities		004	2.00	
Transporting		006	3.00		Utilities		004	3.00						
Utilities		004	3.00		Use Tax Purchases		029	3.00						
					Use Tax From Inventory		030	3.00						

CITY/TOWN NAME	REGION / CITY CODE	BUSINESS CODE	TAX RATE	COUNTY	CITY/TOWN NAME	REGION / CITY CODE	BUSINESS CODE	TAX RATE	COUNTY	CITY/TOWN NAME	REGION / CITY CODE	BUSINESS CODE	TAX RATE	COUNTY
<b>SUPERIOR</b>	<b>SI</b>			<b>PNL</b>	<b>SURPRISE</b>	<b>SP</b>			<b>MAR</b>	<b>TAYLOR</b>	<b>TL</b>			<b>NAV</b>
Advertising		018	4.00		Advertising		018	2.80		Advertising		018	3.00	
Amusements		012	4.00		Amusements		012	2.80		Amusements		012	3.00	
Contracting – Prime		015	4.00		Contracting – Prime		015	3.70		Contracting – Prime		015	3.00	
Contracting – Speculative Builders		016	4.00		Contracting – Speculative Builders		016	3.70		Contracting – Speculative Builders		016	3.00	
Contracting – Owner Builder		037	4.00		Contracting – Owner Builder		037	3.70		Contracting – Owner Builder		037	3.00	
Job Printing		010	4.00		Feed at Wholesale		116	2.80		Job Printing		010	3.00	
Manufactured Buildings		027	4.00		Job Printing		010	2.80		Manufactured Buildings		027	3.00	
Timbering and Other Extraction		020	4.00		Manufactured Buildings		027	2.80		Timbering and Other Extraction		020	3.00	
Severance – Metal Mining		019	0.10		Timbering and Other Extraction		020	2.80		Severance – Metal Mining		019	0.10	
Publication		009	4.00		Severance – Metal Mining		019	0.10		Publication		009	3.00	
Hotels		044	4.00		Publication		009	2.80		Hotels		044	3.00	
Hotel/Motel (Additional Tax) <sup>B</sup>		144	4.00		Hotels		044	2.80		Hotel/Motel (Additional Tax) <sup>B</sup>		144	3.00	
Commercial Rental, Leasing, & Licensing for Use		213	2.00		Hotel/Motel (Additional Tax) <sup>B</sup>		144	4.52		Commercial Rental, Leasing, & Licensing for Use		213	2.00	
Rental, Leasing, & Licensing for Use of TPP		214	4.00		Commercial Rental, Leasing, & Licensing for Use		213	2.80		Rental, Leasing, & Licensing for Use of TPP		214	3.00	
Restaurant and Bars		011	4.00		Rental Occupancy		040	0.00		Restaurant and Bars		011	3.00	
Retail Sales		017	4.00		Rental, Leasing, & Licensing for Use of TPP		214	2.80		Retail Sales		017	3.00	
Retail Sales (Single Item Portion Over \$500)		407	1.00		Restaurant and Bars		011	3.20		Retail Sales Food for Home Consumption		062	3.00	
MRRA Amount <sup>D</sup>		315	4.00		Retail Sales		017	2.80		MRRA Amount <sup>D</sup>		315	3.00	
Communications		005	4.00		MRRA Amount <sup>D</sup>		315	2.80		Communications		005	3.00	
Transporting		006	4.00		Communications		005	2.80		Transporting		006	3.00	
Utilities		004	4.00		Transporting		006	2.80		Utilities		004	3.00	
					Utilities		004	2.80		Use Tax Purchases		029	3.00	
					Use Tax Purchases		029	2.80		Use Tax From Inventory		030	3.00	
					Use Tax From Inventory		030	2.80						

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

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

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

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

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

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

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

CITY/TOWN NAME	REGION / CITY CODE	BUSINESS CODE	TAX RATE	COUNTY	CITY/TOWN NAME	REGION / CITY CODE	BUSINESS CODE	TAX RATE	COUNTY	CITY/TOWN NAME	REGION / CITY CODE	BUSINESS CODE	TAX RATE	COUNTY
<b>TOMBSTONE</b>	<b>TS</b>			<b>COH</b>	<b>TUCSON</b>	<b>TU</b>			<b>PMA</b>	<b>TUSAYAN</b>	<b>TY</b>			<b>COC</b>
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	3.50		Contracting – Owner Builder		037	2.60		Contracting – Speculative Builders		016	2.00	
Contracting – Owner Builder		037	3.50		Job Printing		010	2.60		Contracting – Owner Builder		037	2.00	
Job Printing		010	3.50		Manufactured Buildings		027	2.60		Job Printing		010	2.00	
Manufactured Buildings		027	3.50		Timbering and Other Extraction		020	2.60		Manufactured Buildings		027	2.00	
Timbering and Other Extraction		020	3.50		Severance – Metal Mining		019	0.10		Timbering and Other Extraction		020	2.00	
Severance – Metal Mining		019	0.10		Publication		009	2.60		Severance – Metal Mining		019	0.10	
Publication		009	3.50		Hotels		044	6.00		Publication		009	2.00	
Hotels		044	3.50		Bed Surtax (Additional Tax) (Per night)		035	\$4.00 ea		Hotels		044	2.00	
Hotel/Motel (Additional Tax) <sup>B</sup>		144	4.00		Commercial Rental, Leasing, & Licensing for Use		213	2.60		Hotel/Motel (Additional Tax) <sup>B</sup>		144	2.00	
Commercial Rental, Leasing, & Licensing for Use		213	2.50		Rental, Leasing, & Licensing for Use of TPP		214	2.60		Commercial Rental, Leasing, & Licensing for Use		213	2.00	
Rental, Leasing, & Licensing for Use of TPP		214	3.50		Restaurant and Bars		011	2.60		Rental, Leasing, & Licensing for Use of TPP		214	2.00	
Restaurant and Bars		011	3.50		Retail Sales		017	2.60		Restaurant and Bars		011	4.00	
Retail Sales		017	3.50		MRRA Amount <sup>D</sup>		315	2.60		Retail Sales		017	2.00	
MRRA Amount <sup>D</sup>		315	3.50		Communications		005	2.60		MRRA Amount <sup>D</sup>		315	2.00	
Communications		005	3.50		Public Utility (Additional Communications) <sup>F</sup>		105	4.50		Communications		005	2.00	
Transporting		006	3.50		Transporting		006	2.60		Transporting		006	2.00	
					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 (Business code 005), this city has an Additional Public Utility tax rate that must be applied and reported (Business Code 105).

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

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

TABLE 2					MUNICIPALITIES					All tax rates are expressed as percentages (%) unless otherwise noted.				
CITY/TOWN NAME	REGION/ CITY CODE	BUSINESS CODE	TAX RATE	COUNTY	CITY/TOWN NAME	REGION/ CITY CODE	BUSINESS CODE	TAX RATE	COUNTY	CITY/TOWN NAME	REGION/ CITY CODE	BUSINESS CODE	TAX RATE	COUNTY
<b>WELLTON</b>	<b>WT</b>			<b>YMA</b>	<b>WICKENBURG</b>	<b>WB</b>			<b>MAR/YAV</b>	<b>WILLCOX</b>	<b>WC</b>			<b>COH</b>
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 TPP		214	3.50		Commercial Rental, Leasing, & Licensing for Use		213	1.70		Rental, Leasing, & Licensing for Use of TPP		214	3.00	
Restaurant and Bars		011	3.50		Rental Occupancy		040	1.70		Restaurant and Bars		011	3.00	
Retail Sales		017	3.50		Rental, Leasing, & Licensing for Use of TPP		214	2.20		Retail Sales		017	3.00	
Retail Sales Food for Home Consumption		062	3.50		Restaurant and Bars		011	2.20		Retail Sales (Single Item Over \$1,250)		417	2.00	
MRRA Amount <sup>D</sup>		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 <sup>D</sup>		315	3.00	
Transporting		006	3.50		Retail Sales Food for Home Consumption		062	2.20		Communications		005	3.00	
Utilities		004	3.50		MRRA Amount <sup>D</sup>		315	2.20		Transporting		006	3.00	
					Communications		005	3.00		Utilities		004	3.00	
					Transporting		006	2.20						
					Utilities		004	2.20						

CITY/TOWN NAME	REGION/ CITY CODE	BUSINESS CODE	TAX RATE	COUNTY	CITY/TOWN NAME	REGION/ CITY CODE	BUSINESS CODE	TAX RATE	COUNTY	CITY/TOWN NAME	REGION/ CITY CODE	BUSINESS CODE	TAX RATE	COUNTY
<b>WILLIAMS</b>	<b>WL</b>			<b>COC</b>	<b>WINKELMAN</b>	<b>WM</b>			<b>GLA/PNL</b>	<b>WINSLOW</b>	<b>WS</b>			<b>NAV</b>
Advertising		018	3.50		Advertising		018	3.50		Advertising		018	3.00	
Amusements		012	3.50		Amusements		012	3.50		Amusements		012	3.00	
Contracting – Prime		015	3.50		Contracting – Prime		015	3.50		Contracting – Prime		015	3.00	
Contracting – Speculative Builders		016	3.50		Contracting – Speculative Builders		016	3.50		Contracting – Speculative Builders		016	3.00	
Contracting – Owner Builder		037	3.50		Contracting – Owner Builder		037	3.50		Contracting – Owner Builder		037	3.00	
Job Printing		010	3.50		Job Printing		010	3.50		Jet Fuel Sales (cents per gallon)		049	\$0.03	
Manufactured Buildings		027	3.50		Manufactured Buildings		027	3.50		Job Printing		010	3.00	
Timbering and Other Extraction		020	3.50		Timbering and Other Extraction		020	3.50		Manufactured Buildings		027	3.00	
Severance – Metal Mining		019	0.10		Severance – Metal Mining		019	0.10		Timbering and Other Extraction		020	3.00	
Publication		009	3.50		Publication		009	3.50		Severance – Metal Mining		019	0.10	
Hotels		044	5.50		Hotels		044	3.50		Publication		009	3.00	
Hotel/Motel (Additional Tax)		144	5.50		Commercial Rental, Leasing, & Licensing for Use		213	3.50		Hotels		044	3.00	
Commercial Rental, Leasing, & Licensing for Use		213	3.00		Rental, Leasing, & Licensing for Use of TPP		214	3.50		Hotel/Motel (Additional Tax) <sup>B</sup>		144	2.00	
Rental, Leasing, & Licensing for Use of TPP		214	3.50		Restaurant and Bars		011	3.50		Commercial Rental, Leasing, & Licensing for Use		213	3.00	
Restaurant and Bars		011	4.50		Retail Sales		017	3.50		Rental Occupancy		040	3.00	
Retail Sales		017	3.50		Retail Sales Food for Home Consumption		062	3.50		Rental, Leasing, & Licensing for Use of TPP		214	3.00	
MRRA Amount <sup>D</sup>		315	3.50		MRRA Amount <sup>D</sup>		315	3.50		Restaurant and Bars		011	3.00	
Communications		005	3.50		Communications		005	3.50		Restaurant and Bars (Additional Tax) <sup>A</sup>		111	2.00	
Transporting		006	3.50		Transporting		006	3.50		Retail Sales		017	3.00	
Utilities		004	3.50							Retail Sales Food for Home Consumption		062	3.00	
										MRRA Amount <sup>D</sup>		315	3.00	
										Communications		005	3.00	
										Transporting		006	3.00	
										Utilities		004	3.00	

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

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

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

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

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

TABLE 2				MUNICIPALITIES					All tax rates are expressed as percentages (%) unless otherwise noted.				
CITY/TOWN NAME	REGION/ CITY CODE	BUSINESS CODE	TAX RATE	COUNTY	CITY/TOWN NAME	REGION/ CITY CODE	BUSINESS CODE	TAX RATE	COUNTY				
<b>YOUNGTOWN</b>	<b>YT</b>			<b>MAR</b>	<b>YUMA</b>	<b>YM</b>			<b>YMA</b>				
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 Use		213	2.00		Commercial Rental, Leasing, & Licensing for Use		213	1.70					
Rental, Leasing, & Licensing for Use of TPP		214	3.00		Rental, Leasing, & Licensing for Use of TPP		214	1.70					
Restaurant and Bars		011	3.00		Restaurant and Bars		011	1.70					
Retail Sales		017	3.00		Restaurant & Bars (Additional Tax)		111	2.00					
Retail Sales Food for Home Consumption		062	3.00		Retail Sales		017	1.70					
MRRA Amount <sup>D</sup>		315	3.00		Retail Sales Food for Home Consumption		062	1.70					
Communications		005	3.00		MRRA Amount <sup>D</sup>		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.

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

Prepared by ADOR's City Services Team

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

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

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

Prepared by ADOR's City Services Team

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

## ARIZONA DEPARTMENT OF REVENUE

• Local: (602) 255-3381

• Statewide Toll-Free: (800) 352-4090

• Website: [www.azdor.gov](http://www.azdor.gov)• [Tax Rate Look-Up Tool](#)

## Medical and Adult Use Marijuana Rate Tables

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

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

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

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

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

Table 5 MARIJUANA TAX RATES FOR SALES IN THESE COUNTIES																
Business Code	TAXABLE ACTIVITY	Cochise (COH)	Coconino (COC)	Gila (GLA)	Graham (GRA)	La Paz (LAP)	Maricopa (MAR)	Mohave (MOH)	Navajo (NAV)	Pima (PMA)	Pinal (PNL)	Santa Cruz (STC)	Yavapai (YAV)	Yuma (YMA)	Apache (APA) Greenlee (GRN)	Accounting Credit Rate for Electronic Filers (STATE TAX ONLY)
<b>MEDICAL MARIJUANA</b>																
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%
<b>ADULT USE MARIJUANA*</b>																
420	Adult Use Marijuana Retail Sales	6.10%	6.90%	6.60%	6.60%	6.60%	6.30%	5.60%	6.43%	6.10%	6.70%	6.60%	6.35%	6.712%	6.10%	.0672%
421	Adult Use Marijuana Restaurants & Bars	6.10%	6.90%	6.60%	6.60%	6.60%	6.30%	5.60%	6.43%	6.10%	6.70%	6.60%	6.35%	6.712%	6.10%	.0672%
<b>*In addition to the transaction privilege rates shown, Adult Use Marijuana is subject to a 16% excise tax.*</b>																

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

**September 1, 2025**

**Table 6 RETAIL TAX RATES FOR SALES IN MUNICIPALITIES**

**APACHE JUNCTION**

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

**BUSINESS  
CODE**

**TAX  
RATE**

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

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

**AVONDALE**

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

**BUSINESS  
CODE**

**TAX  
RATE**

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

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

**BENSON**

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

**BUSINESS  
CODE**

**TAX  
RATE**

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

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

**BISBEE**

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

**BUSINESS  
CODE**

**TAX  
RATE**

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

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



**Table 6 RETAIL TAX RATES FOR SALES IN MUNICIPALITIES**

**BUCKEYE**

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

**BUSINESS  
CODE TAX  
RATE**

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

Medical Marijuana Retail Sales	203	3.00
Medical Marijuana Retail Sales-Single Item Over \$5,000	664	1.10
Adult Use Marijuana Retail Sales	420	3.00
Adult Use Marijuana Retail Sales-Single Item Over \$5,000	680	1.10
Retail Sales (Accessories and Ancillary Products)	017	3.00
Retail Sales (Accessories/Ancillary Products)-Single Item Over \$5,000	717	1.10
Use Tax Purchases	029	3.00
Use Tax Purchases-Single Item Over \$5,000	729	1.10
Use Tax From Inventory	030	3.00
Medical Marijuana Restaurant	221	3.00
Medical Marijuana Restaurant (Additional Tax)	--	--
Adult Use Marijuana Restaurant	421	3.00
Adult Use Marijuana Restaurant (Additional Tax)	--	--

**BULLHEAD CITY**

**REGION / CITY CODE: BH**  
**COUNTY CODE: MOH**

**BUSINESS  
CODE TAX  
RATE**

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

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

**CAMP VERDE**

**REGION / CITY CODE: CE**  
**COUNTY CODE: YAV**

**BUSINESS  
CODE TAX  
RATE**

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

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

**CAREFREE**

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

**BUSINESS  
CODE TAX  
RATE**

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

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

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

**September 1, 2025**

**Table 6 RETAIL TAX RATES FOR SALES IN MUNICIPALITIES**

**CASA GRANDE**

**REGION / CITY CODE: CG**  
**COUNTY CODE: PNL**

**BUSINESS  
CODE**

**TAX  
RATE**

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

Medical Marijuana Retail Sales	203	2.00
Medical Marijuana Retail Sales-Single Item Portion Over \$5,000	656	1.50
Adult Use Marijuana Retail Sales	420	2.00
Adult Use Marijuana Retail Sales-Single Item Portion Over \$5,000	672	1.50
Retail Sales (Accessories and Ancillary Products)	017	2.00
Retail Sales (Accessories/Ancillary Products)-Single Item Portion Over \$5,000	357	1.50
Use Tax Purchases	--	--
Use Tax Purchases-Item Over	--	--
Use Tax From Inventory	--	--
Medical Marijuana Restaurant	221	1.80
Medical Marijuana Restaurant (Additional Tax)	--	--
Adult Use Marijuana Restaurant	421	1.80
Adult Use Marijuana Restaurant (Additional Tax)	--	--

**CAVE CREEK**

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

**BUSINESS  
CODE**

**TAX  
RATE**

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

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

**CHANDLER**

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

**BUSINESS  
CODE**

**TAX  
RATE**

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

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

**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)	--	--

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

**September 1, 2025**

**Table 6 RETAIL TAX RATES FOR SALES IN MUNICIPALITIES**

**CLARKDALE**

**REGION / CITY CODE: CD**  
**COUNTY CODE: YAV**

**BUSINESS  
CODE**

**TAX  
RATE**

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

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

**CLIFTON**

**REGION / CITY CODE: CF**  
**COUNTY CODE: GRN**

**BUSINESS  
CODE**

**TAX  
RATE**

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

Medical Marijuana Retail Sales	203	3.00
Medical Marijuana Retail Sales-Single Item Portion Over \$9,999	658	2.00
Adult Use Marijuana Retail Sales	420	3.00
Adult Use Marijuana Retail Sales-Single Item Portion Over \$9,999	674	2.00
Retail Sales (Accessories and Ancillary Products)	017	3.00
Retail Sales (Accessories/Ancillary Products)-Single Item Portion Over \$9,999	377	2.00
Use Tax Purchases	--	--
Use Tax Purchases-Item Over	--	--
Use Tax From Inventory	--	--
Medical Marijuana Restaurant	221	3.00
Medical Marijuana Restaurant (Additional Tax)	--	--
Adult Use Marijuana Restaurant	421	3.00
Adult Use Marijuana Restaurant (Additional Tax)	--	--

**COLORADO CITY**

**REGION / CITY CODE: CC**  
**COUNTY CODE: MOH**

**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  
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 \$10,000	665	1.50
Adult Use Marijuana Retail Sales	420	3.00
Adult Use Marijuana Retail Sales-Single Item Over \$10,000	681	1.50
Retail Sales (Accessories and Ancillary Products)	017	3.00
Retail Sales (Accessories/Ancillary Products)-Single Item Over \$10,000	917	1.50
Use Tax Purchases	029	3.00
Use Tax Purchases-Single Item Over \$10,000	929	1.50
Use Tax From Inventory	030	3.00
Medical Marijuana Restaurant	221	3.00
Medical Marijuana Restaurant (Additional Tax)	--	--
Adult Use Marijuana Restaurant	421	3.00
Adult Use Marijuana Restaurant (Additional Tax)	--	--

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

**September 1, 2025**

**Table 6 RETAIL TAX RATES FOR SALES IN MUNICIPALITIES**

**COTTONWOOD**

**REGION / CITY CODE: CW**  
**COUNTY CODE: YAV**

**BUSINESS  
CODE**

**TAX RATE**

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

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

**DEWEY-HUMBOLDT**

**REGION / CITY CODE: DH**  
**COUNTY CODE: YAV**

**BUSINESS  
CODE**

**TAX  
RATE**

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

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

**DOUGLAS**

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

**BUSINESS  
CODE**

**TAX  
RATE**

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

Medical Marijuana Retail Sales	203	3.80
Medical Marijuana Retail Sales-Single Item Portion Over \$10,000	657	2.80
Adult Use Marijuana Retail Sales	420	3.80
Adult Use Marijuana Retail Sales-Single Item Portion Over \$10,000	673	2.80
Retail Sales (Accessories and Ancillary Products)	017	3.80
Retail Sales (Accessories/Ancillary Products)-Single Item Portion Over \$10,000	367	2.80
Use Tax Purchases	029	3.80
Use Tax Purchases-Single Item Portion Over \$10,000	369	2.80
Use Tax From Inventory	030	3.80
Medical Marijuana Restaurant	221	3.80
Medical Marijuana Restaurant (Additional Tax)	--	--
Adult Use Marijuana Restaurant	421	3.80
Adult Use Marijuana Restaurant (Additional Tax)	--	--

**DUNCAN**

**REGION / CITY CODE: DC**  
**COUNTY CODE: GRN**

**BUSINESS  
CODE**

**TAX  
RATE**

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

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

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

**September 1, 2025**

**Table 6 RETAIL TAX RATES FOR SALES IN MUNICIPALITIES**

**EAGAR**

**REGION / CITY CODE: EG**  
**COUNTY CODE: APA**

**BUSINESS  
CODE**

**TAX  
RATE**

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

Medical Marijuana Retail Sales	203	3.00
Medical Marijuana Retail Sales-Single Item Over \$1,000	651	2.00
Adult Use Marijuana Retail Sales	420	3.00
Adult Use Marijuana Retail Sales-Single Item Over \$1,000	667	2.00
Retail Sales (Accessories and Ancillary Products)	017	3.00
Retail Sales (Accessories/Ancillary Products)-Single Item Over \$1,000	157	2.00
Use Tax Purchases	029	3.00
Use Tax Purchases-Single Item Over \$1,000	159	2.00
Use Tax From Inventory	030	3.00
Medical Marijuana Restaurant	221	3.00
Medical Marijuana Restaurant (Additional Tax)	--	--
Adult Use Marijuana Restaurant	421	3.00
Adult Use Marijuana Restaurant (Additional Tax)	--	--

**EL MIRAGE**

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

**BUSINESS  
CODE**

**TAX  
RATE**

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

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

**ELOY**

**REGION / CITY CODE: EL**  
**COUNTY CODE: PNL**

**BUSINESS  
CODE**

**TAX  
RATE**

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

Medical Marijuana Retail Sales	203	3.00
Medical Marijuana Retail Sales-Single Item Portion Over \$6,000	655	1.50
Adult Use Marijuana Retail Sales	420	3.00
Adult Use Marijuana Retail Sales- Single Item Portion Over \$6,000	671	1.50
Retail Sales (Accessories and Ancillary Products)	017	3.00
Retail Sales (Accessories/Ancillary Products)-Single Item Portion Over \$6,000	337	1.50
Use Tax Purchases	029	3.00
Use Tax Purchases-Single Item Portion Over \$6,000	339	1.50
Use Tax From Inventory	030	3.00
Medical Marijuana Restaurant	221	5.00
Medical Marijuana Restaurant (Additional Tax)	--	--
Adult Use Marijuana Restaurant	421	5.00
Adult Use Marijuana Restaurant (Additional Tax)	--	--

**FLAGSTAFF**

**REGION / CITY CODE: FS**  
**COUNTY CODE: COC**

**BUSINESS  
CODE**

**TAX  
RATE**

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

Medical Marijuana Retail Sales	203	2.486
Medical Marijuana Retail Sales-Item Over	--	--
Adult Use Marijuana Retail Sales	420	2.486
Adult Use Marijuana Retail Sales-Item Over	--	--
Retail Sales (Accessories and Ancillary Products)	017	2.486
Retail Sales (Accessories/Ancillary Products)-Item Over	-	--
Use Tax Purchases	029	2.486
Use Tax Purchases-Item Over	--	--
Use Tax From Inventory	030	2.486
Medical Marijuana Restaurant	221	4.486
Medical Marijuana Restaurant (Additional Tax)	--	--
Adult Use Marijuana Restaurant	421	4.486
Adult Use Marijuana Restaurant (Additional Tax)	--	--

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

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**Table 6 RETAIL TAX RATES FOR SALES IN MUNICIPALITIES**

**FLORENCE**

**REGION / CITY CODE: FL**  
**COUNTY CODE: PNL**

**BUSINESS  
CODE**

**TAX  
RATE**

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

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

**FOUNTAIN HILLS**

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

**BUSINESS  
CODE**

**TAX  
RATE**

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

Medical Marijuana Retail Sales	203	2.90
Medical Marijuana Retail Sales-Item Over	--	--
Adult Use Marijuana Retail Sales	420	2.90
Adult Use Marijuana Retail Sales-Item Over	--	--
Retail Sales (Accessories/Ancillary Products)	017	2.90
Retail Sales (Accessories/Ancillary Products)-Item Over	--	--
Use Tax Purchases	029	2.90
Use Tax Purchases-Item Over	--	--
Use Tax From Inventory	030	2.90
Medical Marijuana Restaurant	221	2.90
Medical Marijuana Restaurant (Additional Tax)	--	--
Adult Use Marijuana Restaurant	421	2.90
Adult Use Marijuana Restaurant (Additional Tax)	--	--

**FREDONIA**

**REGION / CITY CODE: FD**  
**COUNTY CODE: COC**

**BUSINESS  
CODE**

**TAX  
RATE**

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

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

**GILA BEND**

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

**BUSINESS  
CODE**

**TAX  
RATE**

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

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

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

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**Table 6 RETAIL TAX RATES FOR SALES IN MUNICIPALITIES**

**GILBERT**

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

**BUSINESS  
CODE**

**TAX  
RATE**

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

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

**GLENDALE**

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

**BUSINESS  
CODE**

**TAX  
RATE**

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

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

**GLOBE**

**REGION / CITY CODE: GL**  
**COUNTY CODE: GLA**

**BUSINESS  
CODE**

**TAX  
RATE**

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

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

**GOODYEAR**

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

**BUSINESS  
CODE**

**TAX  
RATE**

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

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



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

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**Table 6 RETAIL TAX RATES FOR SALES IN MUNICIPALITIES**

**GUADALUPE**

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

**BUSINESS  
CODE**

**TAX  
RATE**

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

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

**HAYDEN**

**REGION / CITY CODE: HY**  
**COUNTY CODE: GLA**

**BUSINESS  
CODE**

**TAX  
RATE**

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

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

**HOLBROOK**

**REGION / CITY CODE: HB**  
**COUNTY CODE: NAV**

**BUSINESS  
CODE**

**TAX  
RATE**

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

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

**HUACHUCA CITY**

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

**BUSINESS  
CODE**

**TAX  
RATE**

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

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

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

**JEROME**

**REGION / CITY CODE: JO**  
**COUNTY CODE: YAV**

**BUSINESS  
CODE**

**TAX  
RATE**

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

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

**KEARNY**

**REGION / CITY CODE: KN**  
**COUNTY CODE: PNL**

**BUSINESS  
CODE**

**TAX  
RATE**

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

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

**KINGMAN**

**REGION / CITY CODE: KM**  
**COUNTY CODE: MOH**

**BUSINESS  
CODE**

**TAX  
RATE**

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

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

**LAKE HAVASU CITY**

**REGION / CITY CODE: LH**  
**COUNTY CODE: MOH**

**BUSINESS  
CODE**

**TAX  
RATE**

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

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

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

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**Table 6 RETAIL TAX RATES FOR SALES IN MUNICIPALITIES**

**LITCHFIELD PARK**

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

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

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

**MAMMOTH**

**REGION / CITY CODE: MH  
COUNTY CODE: PNL**

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

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

**MARANA**

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

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

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

**MARICOPA**

**REGION / CITY CODE: MP  
COUNTY CODE: PNL**

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

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

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**Table 6 RETAIL TAX RATES FOR SALES IN MUNICIPALITIES**

**MESA**

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

**BUSINESS  
CODE**

**TAX  
RATE**

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

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

**MIAMI**

**REGION / CITY CODE: MM  
COUNTY CODE: GLA**

**BUSINESS  
CODE**

**TAX  
RATE**

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

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

**NOGALES**

**REGION / CITY CODE: NO  
COUNTY CODE: STC**

**BUSINESS  
CODE**

**TAX  
RATE**

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

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

**ORO VALLEY**

**REGION / CITY CODE: OR  
COUNTY CODE: PMA**

**BUSINESS  
CODE**

**TAX  
RATE**

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

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

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

**PAGE**

**REGION / CITY CODE: PG**  
**COUNTY CODE: COC**

**BUSINESS  
CODE**

**TAX  
RATE**

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

Medical Marijuana Retail Sales	203	3.00
Medical Marijuana Retail Sales-Single Item Portion Over \$3,000	659	2.00
Adult Use Marijuana Retail Sales	420	3.00
Adult Use Marijuana Retail Sales-Single Item Portion Over \$3,000	675	2.00
Retail Sales (Accessories and Ancillary Products)	017	3.00
Retail Sales (Accessories/Ancillary Products)-Single Item Portion Over \$3,000	387	2.00
Use Tax Purchases	029	3.00
Use Tax Purchases-Single Item Portion Over \$3,000	389	2.00
Use Tax From Inventory	030	3.00
Medical Marijuana Restaurant	221	4.00
Medical Marijuana Restaurant (Additional Tax)	--	--
Adult Use Marijuana Restaurant	421	4.00
Adult Use Marijuana Restaurant (Additional Tax)	--	--

**PARADISE VALLEY**

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

**BUSINESS  
CODE**

**TAX  
RATE**

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

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

**PARKER**

**REGION / CITY CODE: PK**  
**COUNTY CODE: LAP**

**BUSINESS  
CODE**

**TAX  
RATE**

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

Medical Marijuana Retail Sales	203	2.00
Medical Marijuana Retail Sales-Single Item Portion Over \$2,500	663	1.00
Adult Use Marijuana Retail Sales	420	2.00
Adult Use Marijuana Retail Sales-Single Item Portion Over \$2,500	679	1.00
Retail Sales (Accessories and Ancillary Products)	017	2.00
Retail Sales (Accessories/Ancillary Products)-Single Item Portion Over \$2,500	467	1.00
Use Tax Purchases	--	--
Use Tax Purchases-Item Over	--	--
Use Tax From Inventory	--	--
Medical Marijuana Restaurant	221	4.00
Medical Marijuana Restaurant (Additional Tax)	--	--
Adult Use Marijuana Restaurant	421	4.00
Adult Use Marijuana Restaurant (Additional Tax)	--	--

**PATAGONIA**

**REGION / CITY CODE: PA**  
**COUNTY CODE: STC**

**BUSINESS  
CODE**

**TAX  
RATE**

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

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

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

**PAYSON**

**REGION / CITY CODE: PS**  
**COUNTY CODE: GLA**

**BUSINESS  
CODE**

**TAX  
RATE**

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

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

**PEORIA**

**REGION / CITY CODE: PE**  
**COUNTY CODE: MAR/YAV**

**BUSINESS  
CODE**

**TAX  
RATE**

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

Medical Marijuana Retail Sales	203	1.80
Medical Marijuana Retail Sales-Item Over	--	--
Adult Use Marijuana Retail Sales	420	1.80
Adult Use Marijuana Retail Sales-Item Over	--	--
Retail Sales (Accessories and Ancillary Products)	017	1.80
Retail Sales (Accessories/Ancillary Products)-Item Over	--	--
Use Tax Purchases	029	1.80
Use Tax Purchases-Item Over	--	--
Use Tax From Inventory	030	1.80
Medical Marijuana Restaurant	221	2.80
Medical Marijuana Restaurant (Additional Tax)	--	--
Adult Use Marijuana Restaurant	421	2.80
Adult Use Marijuana Restaurant (Additional Tax)	--	--

**PHOENIX**

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

**BUSINESS  
CODE**

**TAX  
RATE**

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

Medical Marijuana Retail Sales	203	2.80
Medical Marijuana Retail Sales-Single Item Portion Over \$13,886	685	2.00
Adult Use Marijuana Retail Sales	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  
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)	--	--

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

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**Table 6 RETAIL TAX RATES FOR SALES IN MUNICIPALITIES**

**PINETOP-LAKESIDE**

**REGION / CITY CODE: PP**  
**COUNTY CODE: NAV**

**BUSINESS  
CODE**

**TAX  
RATE**

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

Medical Marijuana Retail Sales	203	3.00
Medical Marijuana Retail Sales-Single Item Portion Over \$5,000	656	1.50
Adult Use Marijuana Retail Sales	420	3.00
Adult Use Marijuana Retail Sales-Single Item Portion Over \$5,000	672	1.50
Retail Sales (Accessories and Ancillary Products)	017	3.00
Retail Sales (Accessories/Ancillary Products)-Single Item Portion Over \$5,000	357	1.50
Use Tax Purchases	--	--
Use Tax Purchases-Item Over	--	--
Use Tax From Inventory	--	--
Medical Marijuana Restaurant	221	3.00
Medical Marijuana Restaurant (Additional Tax)	222	2.00
Adult Use Marijuana Restaurant	421	3.00
Adult Use Marijuana Restaurant (Additional Tax)	422	2.00

**PRESCOTT**

**REGION / CITY CODE: PR**  
**COUNTY CODE: YAV**

**BUSINESS  
CODE**

**TAX  
RATE**

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

Medical Marijuana Retail Sales	203	2.95
Medical Marijuana Retail Sales-Item Over	--	--
Adult Use Marijuana Retail Sales	420	2.95
Adult Use Marijuana Retail Sales-Item Over	--	--
Retail Sales (Accessories and Ancillary Products)	017	2.95
Retail Sales (Accessories/Ancillary Products)-Item Over	--	--
Use Tax Purchases	029	2.95
Use Tax Purchases-Item Over	--	--
Use Tax From Inventory	030	2.95
Medical Marijuana Restaurant	221	2.95
Medical Marijuana Restaurant (Additional Tax)	--	--
Adult Use Marijuana Restaurant	421	2.95
Adult Use Marijuana Restaurant (Additional Tax)	--	--

**PRESCOTT VALLEY**

**REGION / CITY CODE: PL**  
**COUNTY CODE: YAV**

**BUSINESS  
CODE**

**TAX  
RATE**

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

Medical Marijuana Retail Sales	203	2.83
Medical Marijuana Retail Sales-Item Over	--	--
Adult Use Marijuana Retail Sales	420	2.83
Adult Use Marijuana Retail Sales-Item Over	--	--
Retail Sales (Accessories and Ancillary Products)	017	2.83
Retail Sales (Accessories/Ancillary Products)-Item Over	--	--
Use Tax Purchases	029	2.83
Use Tax Purchases-Item Over	--	--
Use Tax From Inventory	030	2.83
Medical Marijuana Restaurant	221	2.83
Medical Marijuana Restaurant (Additional Tax)	--	--
Adult Use Marijuana Restaurant	421	2.83
Adult Use Marijuana Restaurant (Additional Tax)	--	--

**QUARTZSITE**

**REGION / CITY CODE: QZ**  
**COUNTY CODE: LAP**

**BUSINESS  
CODE**

**TAX  
RATE**

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

Medical Marijuana Retail Sales	203	2.50
Medical Marijuana Retail Sales-Single Item Portion Over \$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)	--	--



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

**QUEEN CREEK**

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

**BUSINESS  
CODE TAX  
RATE**

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

Medical Marijuana Retail Sales	203	2.25
Medical Marijuana Retail Sales-Item Over	--	--
Adult Use Marijuana Retail Sales	420	2.25
Adult Use Marijuana Retail Sales-Item Over	--	--
Retail Sales (Accessories and Ancillary Products)	017	2.25
Retail Sales (Accessories/Ancillary Products)-Item Over	--	--
Use Tax Purchases	029	2.25
Use Tax Purchases-Item Over	--	--
Use Tax From Inventory	030	2.25
Medical Marijuana Restaurant	221	2.25
Medical Marijuana Restaurant (Additional Tax)	--	--
Adult Use Marijuana Restaurant	421	2.25
Adult Use Marijuana Restaurant (Additional Tax)	--	--

**QUEEN CREEK SPECIAL DISTRICT**

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

**BUSINESS  
CODE TAX  
RATE**

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

Medical Marijuana Retail Sales	203	2.25
Medical Marijuana Retail Sales-Item Over	--	--
Adult Use Marijuana Retail Sales	420	2.25
Adult Use Marijuana Retail Sales-Item Over	--	--
Retail Sales (Accessories and Ancillary Products)	017	2.25
Retail Sales (Accessories/Ancillary Products)-Item Over	--	--
Use Tax Purchases	--	--
Use Tax Purchases-Item Over	--	--
Use Tax From Inventory	--	--
Medical Marijuana Restaurant	221	2.25
Medical Marijuana Restaurant (Additional Tax)	--	--
Adult Use Marijuana Restaurant	421	2.25
Adult Use Marijuana Restaurant (Additional Tax)	--	--

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

**SAFFORD**

**REGION / CITY CODE: SF**  
**COUNTY CODE: GRA**

**BUSINESS  
CODE TAX  
RATE**

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

Medical Marijuana Retail Sales	203	2.50
Medical Marijuana Retail Sales-Single Item Over \$5,000	664	1.00
Adult Use Marijuana Retail Sales	420	2.50
Adult Use Marijuana Retail Sales-Single Item Over \$5,000	680	1.00
Retail Sales (Accessories and Ancillary Products)	017	2.50
Retail Sales (Accessories/Ancillary Products)-Single Item Over \$5,000	717	1.00
Use Tax Purchases	029	2.50
Use Tax Purchases-Single Item Over \$5,000	729	1.00
Use Tax From Inventory	030	2.50
Medical Marijuana Restaurant	221	2.50
Medical Marijuana Restaurant (Additional Tax)	--	--
Adult Use Marijuana Restaurant	421	2.50
Adult Use Marijuana Restaurant (Additional Tax)	--	--

**SAHUARITA**

**REGION / CITY CODE: SA**  
**COUNTY CODE: PMA**

**BUSINESS  
CODE TAX  
RATE**

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

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

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

**SAN LUIS**

**REGION / CITY CODE: SU  
COUNTY CODE: YMA**

**BUSINESS  
CODE**

**TAX  
RATE**

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

Medical Marijuana Retail Sales	203	4.00
Medical Marijuana Retail Sales-Single Item Portion Over \$2,500	663	1.50
Adult Use Marijuana Retail Sales	420	4.00
Adult Use Marijuana Retail Sales-Single Item Portion Over \$2,500	679	1.50
Retail Sales (Accessories and Ancillary Products)	017	4.00
Retail Sales (Accessories/Ancillary Products)-Single Item Portion Over \$2,500	467	1.50
Use Tax Purchases	029	4.00
Use Tax Purchases-Single Item Portion Over \$2,500	469	1.50
Use Tax From Inventory	030	4.00
Medical Marijuana Restaurant	221	4.00
Medical Marijuana Restaurant (Additional Tax)	--	--
Adult Use Marijuana Restaurant	421	4.00
Adult Use Marijuana Restaurant (Additional Tax)	--	--

**SCOTTSDALE**

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

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

**SEDONA**

**REGION / CITY CODE: SE  
COUNTY CODE: COC/YAV**

**BUSINESS  
CODE**

**TAX  
RATE**

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

Medical Marijuana Retail Sales	203	3.50
Medical Marijuana Retail Sales-Item Over	--	--
Adult Use Marijuana Retail Sales	420	3.50
Adult Use Marijuana Retail Sales-Item Over	--	--
Retail Sales (Accessories and Ancillary Products)	017	3.50
Retail Sales (Accessories/Ancillary Products)-Item Over	--	--
Use Tax Purchases	029	3.00
Use Tax Purchases-Item Over	--	--
Use Tax From Inventory	030	3.00
Medical Marijuana Restaurant	221	3.50
Medical Marijuana Restaurant (Additional Tax)	--	--
Adult Use Marijuana Restaurant	421	3.50
Adult Use Marijuana Restaurant (Additional Tax)	--	--

**SHOW LOW**

**REGION / CITY CODE: SL  
COUNTY CODE: NAV**

**BUSINESS  
CODE**

**TAX  
RATE**

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

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

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

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**Table 6 RETAIL TAX RATES FOR SALES IN MUNICIPALITIES**

**SIERRA VISTA**

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

**BUSINESS  
CODE TAX  
RATE**

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

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

**SNOWFLAKE**

**REGION / CITY CODE: SN**  
**COUNTY CODE: NAV**

**BUSINESS  
CODE TAX  
RATE**

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

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

**SOMERTON**

**REGION / CITY CODE: SO**  
**COUNTY CODE: YMA**

**BUSINESS  
CODE TAX  
RATE**

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

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

**SOUTH TUCSON**

**REGION / CITY CODE: ST**  
**COUNTY CODE: PMA**

**BUSINESS  
CODE TAX  
RATE**

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

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

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

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**Table 6 RETAIL TAX RATES FOR SALES IN MUNICIPALITIES**

**SPRINGERVILLE**

**REGION / CITY CODE: SV**  
**COUNTY CODE: APA**

**BUSINESS  
CODE**

**TAX  
RATE**

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

Medical Marijuana Retail Sales	203	3.00
Medical Marijuana Retail Sales-Single Item Portion Over \$1,000	660	2.00
Adult Use Marijuana Retail Sales	420	3.00
Adult Use Marijuana Retail Sales-Single Item Portion Over \$1,000	676	2.00
Retail Sales (Accessories and Ancillary Products)	017	3.00
Retail Sales (Accessories/Ancillary Products)-Single Item Portion Over \$1,000	397	2.00
Use Tax Purchases	--	--
Use Tax Purchases-Item Over	--	--
Use Tax From Inventory	--	--
Medical Marijuana Restaurant	221	3.00
Medical Marijuana Restaurant (Additional Tax)	--	--
Adult Use Marijuana Restaurant	421	3.00
Adult Use Marijuana Restaurant (Additional Tax)	--	--

**ST JOHNS**

**REGION / CITY CODE: SJ**  
**COUNTY CODE: APA**

**BUSINESS  
CODE**

**TAX  
RATE**

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

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

**STAR VALLEY**

**REGION / CITY CODE: SY**  
**COUNTY CODE: GLA**

**BUSINESS  
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)	--	--

**SUPERIOR**

**REGION / CITY CODE: SI**  
**COUNTY CODE: PNL**

**BUSINESS  
CODE**

**TAX  
RATE**

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

Medical Marijuana Retail Sales	203	4.00
Medical Marijuana Retail Sales-Single Item Portion Over \$500	661	1.00
Adult Use Marijuana Retail Sales	420	4.00
Adult Use Marijuana Retail Sales-Single Item Portion Over \$500	677	1.00
Retail Sales (Accessories and Ancillary Products)	017	4.00
Retail Sales (Accessories/Ancillary Products)-Single Item Portion Over \$500	407	1.00
Use Tax Purchases	--	--
Use Tax Purchases-Item Over	--	--
Use Tax From Inventory	--	--
Medical Marijuana Restaurant	221	4.00
Medical Marijuana Restaurant (Additional Tax)	--	--
Adult Use Marijuana Restaurant	421	4.00
Adult Use Marijuana Restaurant (Additional Tax)	--	--

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

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**Table 6 RETAIL TAX RATES FOR SALES IN MUNICIPALITIES**

**SURPRISE**

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

**BUSINESS  
CODE**

**TAX  
RATE**

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

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

**TAYLOR**

**REGION / CITY CODE: TL**  
**COUNTY CODE: NAV**

**BUSINESS  
CODE**

**TAX  
RATE**

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

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

**TEMPE**

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

**BUSINESS  
CODE**

**TAX  
RATE**

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

Medical Marijuana Retail Sales	203	1.80
Medical Marijuana Retail Sales-Item Over	--	--
Adult Use Marijuana Retail Sales	420	1.80
Adult Use Marijuana Retail Sales-Item Over	--	--
Retail Sales (Accessories and Ancillary Products)	017	1.80
Retail Sales (Accessories/Ancillary Products)-Item Over	--	--
Use Tax Purchases	029	1.80
Use Tax Purchases-Item Over	--	--
Use Tax From Inventory	030	1.80
Medical Marijuana Restaurant	221	1.80
Medical Marijuana Restaurant (Additional Tax)	--	--
Adult Use Marijuana Restaurant	421	1.80
Adult Use Marijuana Restaurant (Additional Tax)	--	--

**THATCHER**

**REGION / CITY CODE: TC**  
**COUNTY CODE: GRA**

**BUSINESS  
CODE**

**TAX  
RATE**

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

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

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

**TOLLESON**

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

**BUSINESS  
CODE**

**TAX  
RATE**

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

Medical Marijuana Retail Sales	203	2.50
Medical Marijuana Retail Sales-Single Item Portion Over \$5,000	656	2.00
Adult Use Marijuana Retail Sales	420	2.50
Adult Use Marijuana Retail Sales-Single Item Portion Over \$5,000	672	2.00
Retail Sales (Accessories and Ancillary Products)	017	2.50
Retail Sales (Accessories/Ancillary Products)-Single Item Portion Over \$5,000	357	2.00
Use Tax Purchases	029	2.50
Use Tax Purchases-Single Item Portion Over \$5,000	359	2.00
Use Tax From Inventory	030	2.50
Medical Marijuana Restaurant	221	2.50
Medical Marijuana Restaurant (Additional Tax)	--	--
Adult Use Marijuana Restaurant	421	2.50
Adult Use Marijuana Restaurant (Additional Tax)	--	--

**TOMBSTONE**

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

**BUSINESS  
CODE**

**TAX  
RATE**

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

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

**TUCSON**

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

**BUSINESS  
CODE**

**TAX  
RATE**

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

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

**TUSAYAN**

**REGION / CITY CODE: TY**  
**COUNTY CODE: COC**

**BUSINESS  
CODE**

**TAX  
RATE**

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

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

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

**September 1, 2025**

**Table 6 RETAIL TAX RATES FOR SALES IN MUNICIPALITIES**

**WELLTON**

**REGION / CITY CODE: WT**  
**COUNTY CODE: YMA**

**BUSINESS  
CODE**

**TAX  
RATE**

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

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

**WICKENBURG**

**REGION / CITY CODE: WB**  
**COUNTY CODE: MARI/YAV**

**BUSINESS  
CODE**

**TAX  
RATE**

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

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

**WILLCOX**

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

**BUSINESS  
CODE**

**TAX  
RATE**

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

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

**WILLIAMS**

**REGION / CITY CODE: WL**  
**COUNTY CODE: COC**

**BUSINESS  
CODE**

**TAX  
RATE**

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

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

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

**September 1, 2025**

**Table 6 RETAIL TAX RATES FOR SALES IN MUNICIPALITIES**

**WINKELMAN**

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

**BUSINESS  
CODE TAX  
RATE**

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

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

**WINSLOW**

**REGION / CITY CODE: WS**  
**COUNTY CODE: NAV**

**BUSINESS  
CODE TAX  
RATE**

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

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

**YOUNGTOWN**

**REGION / CITY CODE: YT**  
**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)	--	--

**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