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

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

	TABLE 1					<u> </u>					ESE COU	INTIES	_ ,,,,,,,,				Jember 1, 202
Business Code	TAXABLE ACTIVITIES ^a	Cochise (COH)	Coconino (COC)	Gila (GLA)	Graham (GRA)	La Paz (LAP)	Maricopa (MAR)	Mohave (MOH)	Navajo (NAV)	Pima (PMA)	Pinal (PNL)	Santa Cruz (STC)	Yavapai (YAV)	Yuma (YMA)	Apache (APA) Greenlee (GRN)	Accounting Credit Rate for Paper Filers (STATE TAX ONLY)	Accounting Credit Rate for Electronic Filers (STATE TAX ONLY)
002	Mining-Nonmetal	3.437%	4.05%	3.75%	3.75%	3.75%	3.562%	3.125%	3.643%	3.437%	3.805%	3.75%	3.593%	3.812%	3.437%	.0313%	.0375%
004	Utilities	6.10%	6.90%	6.60%	6.60%	6.60%	6.30%	5.60%	6.43%	6.10%	6.70%	6.60%	6.35%	6.712%	6.10%	.056%	.0672%
005	Communications k	6.10%	6.90%	6.60%	6.60%	6.60%	6.30%	5.60%	6.43%	6.10%	6.70%	6.60%	6.35%	6.712%	6.10%	.056%	.0672%
006	Transporting	6.10%	6.90%	6.60%	6.60%	6.60%	6.30%	5.60%	6.43%	6.10%	6.70%	6.60%	6.35%	6.712%	6.10%	.056%	.0672%
007	Private (Rail) Car	6.10%	6.90%	6.60%	6.60%	6.60%	6.30%	5.60%	6.43%	6.10%	6.70%	6.60%	6.35%	6.712%	6.10%	.056%	.0672%
800	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	6.10%	6.90%	6.60%	6.60%	6.60%	6.30%	5.60%	6.43%	6.10%	6.70%	6.60%	6.35%	6.712%	6.10%	N/A	N/A
019	Severance–Metalliferous Mining	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	.025%	.03%
025	Transient Lodging b	6.05%	6.90%	6.60%	6.55%	6.60%	7.27%	5.50%	6.38%	6.05%	6.698%	6.60%	6.325%	6.71%	6.05%	.055%	.066%
325	Online Lodging Marketplace m	6.05%	6.60%	6.05%	6.55%	6.60%	5.72%	5.50%	6.38%	5.50%	6.148%	6.60%	6.325%	6.710%	6.05%	.055%	.066%
026	Use Tax-Utilities	6.10%	5.90%	5.60%	6.10%	6.10%	5.60%	5.60%	5.60%	6.10%	6.10%	5.60%	5.60%	6.60%	5.60%	N/A	N/A
029	Use Tax Purchases	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	N/A	N/A
030	Use Tax From Inventory	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	N/A	N/A
033	Telecommunications Devices	1.10%	1.10%	1.10%	1.10%	1.10%	1.10%	1.10%	1.10%	1.10%	1.10%	1.10%	1.10%	1.10%	1.10%	N/A	N/A
041	Municipal Water c	65¢	65¢	65¢	65¢	65¢	65¢	65¢	65¢	65¢	65¢	65¢	65¢	65¢	65¢	N/A	N/A
049	Jet Fuel Tax d	3.355¢	3.965¢	3.66¢	3.66¢	3.66¢	3.355¢	3.05¢	3.5563¢	3.355¢	3.66¢	3.66¢	3.507¢	3.660¢	3.355¢	N/A	N/A
051	Jet Fuel Use Tax d	3.05¢	3.05¢	3.05¢	3.05%	3.05¢	3.05¢	3.05¢	3.05¢	3.05¢	3.05¢	3.05¢	3.05¢	3.05¢	3.05¢	N/A	N/A
053/055	Rental Car Surcharge e, h	0	0	0	0	0	\$2.50	0	0	\$3.50	0	0	0	0	0	N/A	N/A
129	Use Tax Direct Payments	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	N/A	N/A
153	Rental Car Surcharge–Stadium h	0	0	0	0	0	3.25%	0	0	0	0	0	0	0	0	N/A	N/A
911	911 Telecommunications ^g	20¢	20¢	20¢	20¢	20¢	20¢	20¢	20¢	20¢	20¢	20¢	20¢	20¢	20¢	N/A	N/A
912	E911 Prepaid Wireless	0. 8%	0.8%	0. 8%	0.8%	0.8%	0. 8%	0.8%	0. 8%	0. 8%	0. 8%	0.8%	0. 8%	0. 8%	0. 8%	N/A	N/A

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

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

- a) Reduced rates may apply to preexisting contracts without pass through clauses. For information, see the Department's web site at www.azdor.gov.
- b) Unincorporated areas of Pima County add 6%. (Report using REGION CODE PH and class code 000.)
- 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	(D) Report amount due on materials purchased exempt from tax and incorporated	(E) When reporting for Short Term Motor Vehicle you must report Business
Hotel tax rate that must be applied and reported (Business Code 144).	into a Maintenance, Repair, Replacement or Alteration (MRRA) project.	Code 214 and 114 for this City.

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

MUNICIPALITIES TABLE 2 All tax rates are expressed as percentages (%) unless otherwise noted. REGION / BUSINESS TAX REGION / BUSINESS TAX REGION / BUSINESS CITY/TOWN NAME COUNTY **CITY/TOWN NAME** COUNTY CITY/TOWN NAME COUNTY CITY CODE CODE RATE CITY CODE CODE RATE CITY CODE CODE RATE **APACHE JUNCTION** AJ MAR/PNL **AVONDALE** ΑV MAR **BENSON** BS СОН Advertising 018 2.40 Advertising 018 2.50 Advertising 018 3.50 Amuse ments 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 2.40 Job Printing 2.50 Job Printing 010 116 010 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 Publication Severance - Metal Mining 019 0.10 009 2.50 019 0.10 Publication Publication Hotels 009 2.40 044 2.50 009 3.50 Hotels Hotel/Motel (Additional Tax)^B Hotels 044 2.40 144 2.00 044 3.50 Commercial Rental, Leasing, & Licensing for Use Hotel/Motel (Additional Tax)B 144 2.40 213 2.50 Hotel/Motel (Additional Tax)^B 144 2.00 Commercial Rental, Leasing, & Licensing for Use Rental, Leasing, & Licensing for Use of TPP Commercial Rental, Leasing, & Licensing for Use 213 2.20 214 2.50 213 2.50 Rental Occupancy 040 2.20 Restaurant and Bars 2.50 Rental, Leasing, & Licensing for Use of TPP 2.50 011 214 Rental, Leasing, & Licensing for Use of TPP Retail Sales Restaurant and Bars 214 2.40 017 2.50 011 3.50 Restaurant and Bars Retail Sales (Single Item Over \$5,000) Retail Sales 011 2.40 717 1.50 017 3.50 Retail Sales Retail Sales Food for Home Consumption Retail Sales (Single Item Over \$5,000) 017 2.40 062 2.50 717 1.00 Retail Sales (Single Item Portion Over \$2,000) 297 1.40 MRRA Amount D 315 2.50 Retail Sales Food for Home Consumption 062 3.50 Retail Sales Food for Home Consumption 062 2.40 Communications 005 2.50 MRRA Amount D 315 3.50 MRRA Amount D 315 2.40 Transporting 006 2.50 Communications 005 3.50 Communications 005 3.40 Utilities 004 2.50 Transporting 006 3.50 Transporting 006 2.40 Use Tax Purchases 029 1.50 Utilities 004 3.50 Utilities 004 Use Tax From Inventory 1.50 Jet Fuel Use Tax (cents per gallon) 051 \$.035 3.40 030 Use Tax Purchases 029 2.40 Use Tax Purchases 029 3.50 Use Tax (Single Item Portion Over \$2,000) Use Tax Purchases (Single Item Over \$5,000) 299 1.40 729 1.00 Use Tax From Inventory 030 2.40 Use Tax From Inventory 030 3.50 REGION / BUSINESS TAX REGION / BUSINESS TAX REGION/ BUSINESS TAX CITY/TOWN NAME COUNTY CITY/TOWN NAME COUNTY CITY/TOWN NAME COUNTY CITY CODE CODE RATE CITY CODE CODE RATE CITY CODE CODE RATE BISBEE вв СОН BUCKEYE BE MAR **BULLHEAD CITY** вн МОН Advertising 3.50 Advertising 3.00 Advertisina 018 018 018 2.00 Amusements 012 3.50 Amusements 012 3.00 Amusements 012 2.00 Contracting - Prime Contracting - Prime Contracting - Prime 015 3.50 015 3.00 015 2.00 Contracting - Speculative Builders Contracting - Speculative Builders Contracting - Speculative Builders 016 3.50 016 3.00 016 2.00 Contracting - Owner Builder Contracting - Owner Builder Contracting - Owner Builder 037 3.50 037 3.00 037 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 Timbering and Other Extraction Timbering and Other Extraction 020 3.00 020 020 3.50 2.00 Severance - Metal Mining 019 0.10 Severance - Metal Mining 019 0.10 Severance - Metal Mining 019 0.10 Publication Publication Publication 009 3.50 009 3.00 009 2.00 Hotels Hotels Hotels 044 3.50 044 3.00 044 2.00 Hotel/Motel (Additional Tax)B 144 5.00 Hotel/Motel (Additional Tax)B 144 3.00 Hotel/Motel (Additional Tax)B 144 3.00 Commercial Rental, Leasing, & Licensing for Use 213 3.50 Commercial Rental, Leasing, & Licensing for Use 213 2.00 Commercial Rental, Leasing, & Licensing for Use 213 2.00 Rental Occupancy Rental, Leasing, & Licensing for Use of TPP Rental, Leasing, & Licensing for Use of TPP 2.00 214 214 3.50 040 2.00 Restaurant and Bars Rental, Leasing, & Licensing for Use of TPP 214 Restaurant and Bars 011 3.50 3.00 011 2.00 Retail Sales Restaurant and Bars Retail Sales 017 3.50 011 3.00 017 2.00 Retail Sales Food for Home Consumption Retail Sales MRRA Amount 062 3.50 017 3.00 315 2.00 MRRA Amount 315 3.50 Retail Sales (Single Item Over \$5,000) 717 Communications 005 2.00 1.10 Communications 005 3.50 Retail Sales Food for Home Consumption 062 3.00 Transporting 006 2.00 Transporting 006 3 50 MRRA Amount 315 3 00 Utilities 004 2 00 Utilities Communications Jet Fuel Use Tax (cents per gallon) 004 3.50 005 4.00 051 \$.03 Transporting Use Tax Purchases 006 3.00 029 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

Effective September 1, 2025

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

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

TRANSACTION PRIVILEGE AND OTHER TAX RATE TABLES

Effective September 1, 2025

TABLE 2

MUNICIPALITIES

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

TABLE 2			MUNICIPALITIES						All tax rates are expressed as percentages (%) unless otherwise noted.								
	REGION / TY CODE	BUSINESS	TAX RATE	COUNTY		GION / Y CODE	BUSINESS	TAX RATE	COUNTY	CITY/TOWN NAME REGIC		USINESS CODE	TAX RATE	COUN			
CAMP VERDE	CE			YAV	CAREFREE	CA			MAR	CASA GRANDE CO	à			PNL			
Advertising		018	3.65		Advertising		018	3.00		Advertising		018	1.80				
Amusements		012	3.65		Amusements		012	3.00		Amusements		012	1.80				
Contracting – Prime		015	3.65		Contracting – Prime		015	4.00		Contracting – Prime		015	4.00				
Contracting – Speculative Builders		016	3.65		Contracting – Speculative Builders		016	4.00		Contracting – Speculative Builders		016	4.00				
Contracting – Owner Builder		037	3.65		Contracting – Owner Builder		037	4.00		Contracting – Owner Builder		037	4.00				
Job Printing		010	3.65		Job Printing		010	3.00		Job Printing		010	1.80				
Manufactured Buildings		027	3.65		Manufactured Buildings		027	3.00		Manufactured Buildings		027	1.80				
Timbering and Other Extraction		020	3.65		Timbering and Other Extraction		020	3.00		Timbering and Other Extraction		020	1.80				
Severance – Metal Mining		019	0.10		Severance – Metal Mining		019	0.10		Severance – Metal Mining		019	0.10				
Publication		009	3.65		Publication		009	3.00		Publication		009	1.80				
Hotels		044	3.65		Hotels		044	3.00		Hotels		044	1.80				
Hotel/Motel (Additional Tax) ^B		144	3.00		Hotel/Motel (Additional Tax) ^B		144	3.00		Hotel/Motel (Additional Tax) ^B		144	5.00				
Commercial Rental, Leasing, & Licensing for	Use	213	2.00		Commercial Rental, Leasing, & Licensing for U	Jse	213	3.00		Commercial Rental, Leasing, & Licensing for U	Jse	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	0)	357	1.00		Retail Sales Food for Home Consumption		062	2.00		Retail Sales (Single Item Portion Over \$5,000)		357	1.50				
MRRA Amount D		315	3.65		MRRA Amount D		315	3.00		Retail Sales Food for Home Consumption		062	2.00				
Communications		005	3.65		Communications		005	3.00		MRRA Amount D		315	2.00				
Transporting		006	3.65		Transporting		006	3.00		Communications		005	2.00				
Utilities		004	3.65		Utilities		004	3.00		Transporting		006	1.80				
Use Tax Purchases		029	3.65		Use Tax Purchases		029	3.00		Utilities		004	2.00				
Use Tax From Inventory		030	3.65		Use Tax From Inventory		030	3.00									

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

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

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

TRANSACTION PRIVILEGE AND OTHER TAX RATE TABLES

Effective September 1, 2025

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

CITY/TOWN NAME	REGION / CITY CODE	BUSINESS CODE	TAX RATE	COUNTY	CITY/TOWN NAME	REGION / CITY CODE	BUSINESS CODE	TAX RATE	COUNTY	CITY/TOWN NAME	REGION / CITY CODE	BUSINESS CODE	TAX RATE	COUNTY
COOLIDGE	CL			PNL	COTTONWOOD	CW			YAV	DEWEY-HUMBOLDT	DH			YAV
Advertising		018	3.00		Advertising		018	3.50		Advertising		018	2.00	
Amusements		012	3.00		Amusements		012	3.50		Amusements		012	2.00	
Contracting – Prime		015	4.00		Contracting – Prime		015	4.50		Contracting – Prime		015	2.00	
Contracting – Speculative Builders		016	4.00		Contracting – Speculative Builders		016	4.50		Contracting – Speculative Builders		016	2.00	
Contracting – Owner Builder		037	4.00		Contracting – Owner Builder		037	4.50		Contracting – Owner Builder		037	2.00	
Feed at Wholesale		116	3.00		Job Printing		010	3.50		Job Printing		010	2.00	
Job Printing		010	3.00		Manufactured Buildings		027	3.50		Manufactured Buildings		027	2.00	
Manufactured Buildings		027	3.00		Timbering and Other Extraction		020	3.50		Timbering and Other Extraction		020	2.00	
Timbering and Other Extraction		020	3.00		Severance – Metal Mining		019	0.10		Severance – Metal Mining		019	0.10	
Severance – Metal Mining		019	0.10		Publication		009	3.50		Publication		009	2.00	
Publication		009	3.00		Hotels		044	3.50		Hotels		044	2.00	
Hotels		044	3.00		Hotel/Motel (Additional Tax) ^B		144	3.50		Hotel/Motel (Additional Tax) ^B		144	2.00	
Hotel/Motel (Additional Tax) ^B		144	3.00		Commercial Rental, Leasing, & Licens	ing for Use	213	3.50		Commercial Rental, Leasing, & Licensing for		213	2.00	
Commercial Rental, Leasing, & Licensin	ng for Use	213	3.00		Rental Occupancy		040	3.50		Rental, Leasing, & Licensing for Use of TPI)	214	2.00	
Rental Occupancy		040	3.00		Rental, Leasing, & Licensing for Use of	f 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 Consump	tion	062	3.50		MRRA Amount ^D		315	2.00	
Retail Sales (Single Item Over \$10,000)		917	1.50		MRRA Amount D		315	3.50		Communications		005	2.00	
Retail Sales Food for Home Consumption	on	062	3.00		Communications		005	3.50		Transporting		006	2.00	
MRRA Amount D		315	3.00		Transporting		006	3.50		Utilities		004	2.00	
Communications		005	3.00		Utilities		004	1.50		Use Tax Purchases		029	2.00	
Transporting		006	3.00							Use Tax From Inventory		030	2.00	
Utilities		004	3.00											
Use Tax Purchases		029	3.00											
Use Tax Purchases (Single Item Over \$	(000,000	929	1.50											
Use Tax From Inventory		030	3.00											

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

029

369

030

3.80

2.80

3.80

Use Tax Purchases

Use Tax From Inventory

Use Tax Purchases (Single Item Portion Over \$10,000)

TRANSACTION PRIVILEGE AND OTHER TAX RATE TABLES

Effective September 1, 2025

030

3.00

Use Tax From Inventory

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

CITY/TOWN NAME	REGION / CITY CODE	BUSINESS CODE	TAX RATE	COUNTY	CITY/TOWN NAME	REGION / CITY CODE	BUSINESS CODE	TAX RATE	COUNTY	CITY/TOWN NAME	REGION / CITY CODE	BUSINESS CODE	TAX RATE	COUNTY
EL MIRAGE	EM			MAR	ELOY	EL			PNL	FLAGSTAFF	FS			COC
Advertising		018	3.00		Advertising		018	3.00		Advertising		018	2.486	
Amusements		012	3.00		Amusements		012	3.00		Amusements		012	2.486	
Contracting – Prime		015	3.00		Contracting – Prime		015	4.50		Contracting – Prime		015	2.486	
Contracting – Speculative Builders		016	3.00		Contracting – Speculative Builders		016	4.50		Contracting – Speculative Builders		016	2.486	
Contracting – Owner Builder		037	3.00		Contracting – Owner Builder		037	4.50		Contracting – Owner Builder		037	2.486	
Job Printing		010	3.00		Job Printing		010	3.00		Feed at Wholesale		116	2.486	
Manufactured Buildings		027	3.00		Manufactured Buildings		027	3.00		Job Printing		010	2.486	
Timbering and Other Extraction		020	3.00		Timbering and Other Extraction		020	3.00		Manufactured Buildings		027	2.486	
Severance – Metal Mining		019	0.10		Severance – Metal Mining		019	0.10		Timbering and Other Extraction		020	2.486	
Publication		009	3.00		Publication		009	3.00		Severance – Metal Mining		019	0.100	
Hotels		044	3.00		Hotels		044	4.00		Publication		009	2.486	
Hotel/Motel (Additional Tax) ^B		144	2.00		Hotel/Motel (Additional Tax) ^B		144	3.00		Hotels		044	4.486	
Commercial Rental, Leasing, & Licensing f	or Use	213	3.00		Commercial Rental, Leasing, & Licensin	ig for Use	213	3.00		Commercial Rental, Leasing, & Licens	ing for Use	213	2.486	
Rental, Leasing, & Licensing for Use of TP	P	214	3.00		Rental Occupancy		040	3.00		Rental, Leasing, & Licensing for Use of	f TPP	214	2.486	
Restaurant and Bars		011	3.00		Rental, Leasing, & Licensing for Use of	TPP	214	3.00		Restaurant and Bars		011	4.486	
Retail Sales		017	3.00		Restaurant and Bars		011	5.00		Retail Sales		017	2.486	
Retail Sales Food for Home Consumption		062	3.00		Retail Sales		017	3.00		MRRA Amount D		315	2.486	
MRRA Amount D		315	3.00		Retail Sales (Single Item Portion Over \$	6,000)	337	1.50		Communications		005	2.486	
Communications		005	3.00		Retail Sales Food for Home Consumption	on	062	2.00		Transporting		006	2.486	
Transporting		006	3.00		MRRA Amount D		315	3.00		Utilities		004	2.486	
Utilities		004	3.00		Communications		005	3.00		Public Utility Right of Way		133	2.000	
Use Tax Purchases		029	3.00		Transporting		006	3.00		Use Tax Purchases		029	2.486	
Use Tax From Inventory		030	3.00		Utilities		004	3.00		Use Tax From Inventory		030	2.486	
•					Use Tax Purchases		029	3.00						
					Use Tax Purchases-Single Item Portion C	Over \$6,000	339	1.50						
					Use Tax From Inventory		030	3.00						

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

TRANSACTION PRIVILEGE AND OTHER TAX RATE TABLES

004

029

030

RUSINESS

2.90

2.90

2.90

Use Tax From Inventory

Effective September 1, 2025

030

4.00

MUNICIPALITIES TABLE 2 All tax rates are expressed as percentages (%) unless otherwise noted. REGION/ BUSINESS TAX REGION / BUSINESS TAX REGION/ BUSINESS CITY/TOWN NAME COUNTY CITY/TOWN NAME CITY/TOWN NAME COUNTY COUNTY CITY CODE CODE RATE CITY CODE CODE RATE CITY CODE CODE RATE **FLORENCE** FI PNL **FOUNTAIN HILLS** FΗ MAR **FREDONIA** FD COC Advertising 018 2.00 Advertising 018 2.90 Advertising 018 4.00 Amusements 012 2.00 Amusements 012 2.90 Amusements 012 4.00 Contracting - Prime 015 4.00 Contracting - Prime 015 2.90 Contracting - Prime 015 4.00 Contracting - Speculative Builders 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 Severance - Metal Mining 019 0.10 Severance - Metal Mining 019 0.10 019 0.10 Publication Publication Publication 009 2.00 009 2.90 009 4.00 Hotels Hotels Hotels 044 2.00 044 2.90 044 4.00 Hotel/Motel (Additional Tax)^B Commercial Rental, Leasing, & Licensing for Use Hotel/Motel (Additional Tax)^B 2.00 144 213 144 4.00 4.00 Commercial Rental, Leasing, & Licensing for Use Commercial Rental, Leasing, & Licensing for Use Rental, Leasing, & Licensing for Use of TPP 213 2.00 213 1.60 214 4.00 Rental, Leasing, & Licensing for Use of TPP Commercial Lease (Additional Tax) C Restaurant and Bars 214 2.00 313 1.30 011 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 Restaurant and Bars Retail Sales Food for Home Consumption 017 2.00 011 2.90 062 4.00 Retail Sales Food for Home Consumption Retail Sales 062 2.00 017 2.90 MRRA Amount D 315 4.00 MRRA Amount ¹ Retail Sales Food for Home Consumption Communications 315 2.00 062 2.90 005 4.00 Communications 005 2.00 MRRA Amount D 315 2.90 Transporting 006 4.00 Transporting 006 2.00 Communications 005 2.90 Utilities 004 4.00 Utilities 004 2.00 Transporting 006 2.90 Use Tax Purchases 029 4.00

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

029

030

2.00

2.00

Utilities

Use Tax Purchases

Use Tax From Inventory

Use Tax Purchases

Use Tax From Inventory

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

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

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

030

BUSINESS TAY

3.30

Utilities

Use Tax Purchases

Use Tax From Inventory

Jet Fuel Use Tax (cents per gallon)

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

Use Tax from Inventory

TRANSACTION PRIVILEGE AND OTHER TAX RATE TABLES

004

051

029

729

030

REGION / RUSINESS

2.50

\$.03

2.50

1.20

2.50

Use Tax From Inventory

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.

Effective September 1, 2025

030

REGION / RUSINESS

4.00

MUNICIPALITIES TABLE 2 All tax rates are expressed as percentages (%) unless otherwise noted. REGION / BUSINESS TAX REGION/ BUSINESS TAX REGION / CITY/TOWN NAME COUNTY CITY/TOWN NAME COUNTY COUNTY **CITY/TOWN NAME** CITY CODE CODE RATE CITY CODE CODE RATE CITY CODE CODE RATE GLOBE GL GLA **GOODYEAR** GY MAR **GUADALUPE** GU MAR Advertising 018 3.30 Advertising 018 2.50 Advertising 018 4.00 Amusements 012 3.30 Amusements 012 2.50 Amusements 012 5.00 Contracting - Prime 015 3.30 Contracting - Prime 015 3.50 Contracting - Prime 015 4.00 Contracting - Speculative Builders 016 3.30 Contracting - Speculative Builders 016 3.50 Contracting - Speculative Builders 016 4.00 Contracting - Owner Builder 037 3.30 Contracting - Owner Builder 037 3.50 Contracting - Owner Builder 037 4.00 Job Printina 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 Severance - Metal Mining 019 0.10 Timbering and Other Extraction 020 2.50 019 0.10 Severance - Metal Mining Publication Publication 009 3.30 019 0.10 009 4.00 Publication Hotels Hotels 044 3.30 009 2.50 044 4.00 Hotel/Motel (Additional Tax)B 2.50 Hotel/Motel (Additional Tax)B 144 3.00 Hotels 044 144 6.00 Commercial Rental, Leasing, & Licensing for Use 2.00 Hotel/Motel (Additional Tax)^B Commercial Rental, Leasing, & Licensing for Use 213 213 144 2.50 3.00 Rental, Leasing, & Licensing for Use of TPP Commercial Rental, Leasing, & Licensing for Use Rental, Leasing, & Licensing for Use of TPP 214 3.30 213 2.50 214 4.00 Restaurant and Bars 011 3.30 Rental, Leasing, & Licensing for Use of TPP 2.50 Restaurant and Bars 011 5.00 214 Retail Sales Retail Sales 017 3.30 Restaurant and Bars 011 4.00 017 4.00 Retail Sales Food for Home Consumption Retail Sales Retail Sales Food for Home Consumption 062 2.30 017 2.50 062 4.00 Retail Sales (Single Item Over \$5,000) 4.00 MRRA Amount D 315 3.30 717 1.20 MRRA Amount D 315 Communications 005 3.30 Retail Sales Food for Home Consumption 062 2.00 Communications 005 4.00 Transporting 006 3.30 MRRA Amount D 315 2.50 Transporting 006 4.00 Utilities 004 3.30 Communications 005 2.50 Utilities 004 4.00 Use Tax Purchases 029 3.30 Transporting 006 2.50 Use Tax Purchases 029 4.00

CITY/TOWN NAME	CITY CODE	CODE	RATE	COUNTY	CITY/TOWN NAME REGIO		CODE	RATE	COUNTY		EGION / Y CODE	CODE	RATE	COUNTY
HAYDEN	HY			GLA	HOLBROOK HB	3			NAV	HUACHUCA CITY	HC			COH
Advertising		018	3.00		Amusements		012	3.00		Advertising		018	1.90	
Amusements		012	3.00		Contracting – Prime		015	3.00		Amusements		012	1.90	
Contracting – Prime		015	3.00		Contracting – Speculative Builders		016	3.00		Contracting – Prime		015	1.90	
Contracting – Speculative Builders		016	3.00		Contracting – Owner Builder		037	3.00		Contracting – Speculative Builders		016	1.90	
Contracting – Owner Builder		037	3.00		Job Printing		010	3.00		Contracting – Owner Builder		037	1.90	
Feed at Wholesale		116	3.00		Manufactured Buildings		027	3.00		Feed at Wholesale		116	1.90	
Job Printing		010	3.00		Timbering and Other Extraction		020	3.00		Job Printing		010	1.90	
Manufactured Buildings		027	3.00		Severance – Metal Mining		019	0.10		Manufactured Buildings		027	1.90	
Timbering and Other Extraction		020	0.10		Publication		009	3.00		Timbering and Other Extraction		020	1.90	
Severance – Metal Mining		019	0.10		Hotels		044	3.00		Severance – Metal Mining		019	0.10	
Publication		009	3.00		Hotel/Motel (Additional Tax) ^B		144	2.00		Publication		009	1.90	
Hotels		044	3.00		Commercial Rental, Leasing, & Licensing for Use	е	213	3.00		Hotels		044	1.90	
Hotel/Motel (Additional Tax) ^B		144	2.00		Rental, Leasing, & Licensing for Use of TPP		214	3.00		Commercial Rental, Leasing, & Licensing for I	Jse	213	1.00	
Commercial Rental, Leasing, & Licensing	g for Use	213	3.00		Restaurant and Bars		011	3.00		Rental Occupancy		040	1.90	
Rental Occupancy		040	3.00		Retail Sales		017	3.00		Rental, Leasing, & Licensing for Use of TPP		214	1.90	
Rental, Leasing, & Licensing for Use of T	PP	214	3.00		Retail Sales Food for Home Consumption		062	3.00		Restaurant and Bars		011	1.90	
Restaurant and Bars		011	3.00		MRRA Amount D		315	3.00		Retail Sales		017	1.90	
Retail Sales		017	3.00		Communications		005	3.00		Retail Sales Food for Home Consumption		062	1.90	
Retail Sales Food for Home Consumption	n	062	3.00		Transporting		006	3.00		MRRA Amount D		315	1.90	
MRRA Amount D		315	3.00		Utilities		004	3.00		Communications		005	1.90	
Communications		005	3.00		Use Tax Purchases		029	3.00		Transporting		006	1.90	
Transporting		006	3.00		Use Tax From Inventory		030	3.00		Utilities		004	1.90	
Utilities		004	3.00							Use Tax Purchases		029	1.90	
Use Tax Purchases		029	3.00							Use Tax From Inventory		030	1.90	
Use Tax From Inventory		030	3.00											

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

TABLE 2

TRANSACTION PRIVILEGE AND OTHER TAX RATE TABLES

MUNICIPALITIES

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

Effective September 1, 2025

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

CITY/TOWN NAME	REGION / CITY CODE	BUSINESS	TAX RATE	COUNTY		EGION / Y CODE	BUSINESS CODE	TAX RATE	COUNTY		REGION/ CITY CODE	BUSINESS CODE	TAX RATE	COUNTY
LAKE HAVASU CITY	LH			MOH	LITCHFIELD PARK	LP			MAR	MAMMOTH	MH			PNL
Amusements		012	2.00		Advertising		018	2.80		Advertising		018	4.00	
Contracting – Prime		015	2.00		Amusements		012	2.80		Amusements		012	4.00	
Contracting – Speculative Builders		016	2.00		Contracting – Prime		015	4.80		Contracting – Prime		015	4.00	
Contracting – Owner Builder		037	2.00		Contracting – Speculative Builders		016	4.80		Contracting – Speculative Builders		016	4.00	
Job Printing		010	2.00		Contracting – Owner Builder		037	4.80		Contracting – Owner Builder		037	4.00	
Jet Fuel Sales (cents per gallon)		049	\$.03		Job Printing		010	2.80		Job Printing		010	4.00	
Manufactured Buildings		027	2.00		Manufactured Buildings		027	2.80		Manufactured Buildings		027	4.00	
Timbering and Other Extraction		020	2.00		Timbering and Other Extraction		020	2.80		Timbering and Other Extraction		020	4.00	
Severance – Metal Mining		019	0.10		Severance – Metal Mining		019	0.10		Severance – Metal Mining		019	0.10	
Publication		009	2.00		Publication		009	2.80		Publication		009	4.00	
Hotels		044	2.00		Hotels		044	2.80		Hotels		044	4.00	
Hotel/Motel (Additional Tax) ^B		144	3.00		Hotel/Motel (Additional Tax) ^B		144	1.00		Hotel/Motel (Additional Tax) ^B		144	4.00	
Rental, Leasing, & Licensing for Use	of TPP	214	2.00		Commercial Rental, Leasing, & Licensing for	Use	213	2.80		Commercial Rental, Leasing, & Licensing fo		213	4.00	
Rental Occupancy		040	2.00		Rental, Leasing, & Licensing for Use of TPP		214	2.80		Rental, Leasing, & Licensing for Use of TPF)	214	4.00	
Restaurant and Bars		011	2.00		Restaurant and Bars		011	2.80		Restaurant and Bars		011	4.00	
Restaurant and Bars (Additional Tax)	A	111	1.00		Retail Sales		017	2.80		Retail Sales		017	4.00	
Retail Sales		017	2.00		Retail Sales Food for Home Consumption		062	2.80		Retail Sales Food for Home Consumption		062	4.00	
MRRA Amount D		315	2.00		MRRA Amount ^D		315	2.80		MRRA Amount D		315	4.00	
Communications		005	2.00		Communications		005	2.80		Communications		005	4.00	
Transporting		006	2.00		Transporting		006	2.80		Transporting		006	4.00	
Utilities		004	2.00		Utilities		004	2.80		Utilities		004	4.00	
Jet Fuel Use Tax (cents per gallon)		051	\$.03		Use Tax Purchases		029	2.80		Use Tax Purchases		029	2.00	
Use Tax Purchases		029	2.00		Use Tax From Inventory		030	2.80		Use Tax From Inventory		030	2.00	
Use Tax From Inventory		030	2.00											

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

029

729

030

2.50

2.00

2.50

Use Tax Purchases

Use Tax From Inventory

Use Tax Purchases

Use Tax From Inventory

Use Tax Purchases (Single Item Over \$5000)

TRANSACTION PRIVILEGE AND OTHER TAX RATE TABLES

029

030

2.00

2.00

Wastewater Utility Services

Use Tax Purchases

Use Tax From Inventory

Jet Fuel Use Tax (cents per gallon)

Effective September 1, 2025

485

051

029

030

2.00

\$.03

2.00

2.00

TABLE 2					MUNICIPALITIES				All tax ra	tes are expressed as percentages (%) un	ess otherw	rise not	ted.
CITY/TOWN NAME	REGION / CITY CODE	BUSINESS	TAX RATE	COUNTY	CITY/TOWN NAME	REGION / CITY CODE	BUSINESS CODE	TAX RATE	COUNTY	CITY/TOWN NAME REGION CITY COD		TAX RATE	COUNTY
MARANA	MA			PMA/PNL	MARICOPA	MP			PNL	MESA ME			MAR
Amusements		012	2.50		Advertising		018	2.00		Advertising	018	2.00	
Contracting – Prime		015	4.00		Amusements		012	2.00		Amusements	012	2.00	
Contracting – Speculative Builders		016	4.00		Contracting – Prime		015	3.50		Contracting – Prime	015	2.00	
Contracting – Owner Builder		037	4.00		Contracting – Speculative Builders		016	3.50		Contracting – Speculative Builders	016	2.00	
Job Printing		010	2.50		Contracting – Owner Builder		037	3.50		Contracting – Owner Builder	037	2.00	
Manufactured Buildings		027	2.00		Job Printing		010	2.00		Job Printing	010	2.00	
Timbering and Other Extraction		020	2.50		Manufactured Buildings		027	2.00		Jet Fuel Sales (cents per gallon)	049	\$.03	
Severance – Metal Mining		019	0.10		Timbering and Other Extraction		020	2.00		Manufactured Buildings	027	2.00	
Publication		009	2.50		Severance – Metal Mining		019	0.10		Timbering and Other Extraction	020	2.00	
Hotels		044	2.50		Publication		009	2.00		Severance – Metal Mining	019	0.10	
Hotel/Motel (Additional Tax) ^B		144	6.00		Hotels		044	2.00		Publication	009	2.00	
Commercial Rental, Leasing, & Licensing	g for Use	213	2.50		Hotel/Motel (Additional Tax) ^B		144	5.50		Hotels	044	2.00	
Rental Occupancy		040	2.50		Commercial Rental, Leasing, & Licensing f	or Use	213	2.00		Hotel/Motel (Additional Tax) ^B	144	5.00	
Rental, Leasing, & Licensing for Use of	TPP	214	2.50		Rental, Leasing, & Licensing for Use of TP	P	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		Restaurant and Bars	011	2.00	
Retails Sales (Single Item Over \$5000)		717	2.00		Retail Sales Food for Home Consumption		062	2.00		Retail Sales	017	2.00	
MRRA Amount D		315	2.50		MRRA Amount D		315	2.00		MRRA Amount D	315	2.00	
Communications		005	4.00		Communications		005	2.00		Communications	005	2.00	
Transporting		006	2.50		Transporting		006	2.00		Transporting	006	2.00	
Utilities		004	4.00		Utilities		004	2.00		Utilities	004	2.00	

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

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

TRANSACTION PRIVILEGE AND OTHER TAX RATE TABLES

Effective September 1, 2025

Arizona State, County and City	Tax Ra	<u>te Look-U</u>	p Tool		TRANSACTION PRIVILE	-GE A	ND OTH	HER	IAX RA	IE TABLES Effective	Septembe	r 1, 202	25
TABLE 2					MUNICIPALITIES				All tax r	ates are expressed as percentages (%) unle	ss otherw	vise no	ted.
CITY/TOWN NAME	REGION / CITY CODE	BUSINESS	TAX RATE	COUNTY	CITY/TOWN NAME	REGION / CITY CODE	BUSINESS CODE	TAX RATE	COUNTY	CITY/TOWN NAME REGION / CITY CODE		TAX RATE	COUNTY
PAGE .	PG			COC	PARADISE VALLEY	PV			MAR	PARKER PK			LAP
Advertising		018	3.00		Advertising		018	2.50		Advertising	018	2.00	
Amusements		012	3.00		Amusements		012	2.50		Amusements	012	2.00	
Contracting – Prime		015	3.00		Contracting – Prime		015	2.50		Contracting – Prime	015	2.00	
Contracting – Speculative Builders		016	3.00		Contracting – Speculative Builders		016	2.50		Contracting – Speculative Builders	016	2.00	
Contracting – Owner Builder		037	3.00		Contracting – Owner Builder		037	2.50		Contracting – Owner Builder	037	2.00	
Job Printing		010	3.00		Job Printing		010	2.50		Job Printing	010	2.00	
Manufactured Buildings		027	3.00		Manufactured Buildings		027	2.50		Manufactured Buildings	027	2.00	
Timbering and Other Extraction		020	3.00		Timbering and Other Extraction		020	2.50		Timbering and Other Extraction	020	2.00	
Severance – Metal Mining		019	0.10		Severance – Metal Mining		019	0.10		Severance – Metal Mining	019	0.10	
Publication		009	3.00		Publication		009	2.50		Publication	009	2.00	
Hotels		044	5.00		Hotels		044	2.50		Hotels	044	2.00	
Hotel/Motel (Additional Tax) B		144	5.00		Hotel/Motel (Additional Tax) B		144	3.40		Hotel/Motel (Additional Tax) B	144	4.00	
Commercial Rental, Leasing, & Licensing	g 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 T	PP	214	3.00		Commercial Lease (Additional Tax) C		313	0.85		Rental, Leasing, & Licensing for Use of TPP	214	2.00	
Restaurant and Bars		011	4.00		Rental Occupancy		040	1.65		Restaurant and Bars	011	4.00	
Retail Sales		017	3.00		Rental, Leasing, & Licensing for Use of TF	PP	214	2.50		Retail Sales	017	2.00	
Retail Sales (Single Item Portion Over \$3	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	n	062	3.00		Retail Sales		017	2.50		MRRA Amount D	315	2.00	
MRRA Amount D		315	3.00		Retail Sales Food for Home Consumption	1	062	2.50		Communications	005	2.00	
Communications		005	3.00		MRRA Amount D		315	2.50		Transporting	006	2.00	
Transporting		006	3.00		Communications		005	2.50		Utilities	004	3.00	
Utilities		004	3.00		Transporting		006	2.50					
Use Tax Purchases		029	3.00		Utilities		004	2.50					
Use Tax Purch (Single Item Portion Over	\$3,000)	389	2.00		Use Tax Purchases		029	2.50					
Use Tax From Inventory	,	030	3.00		Use Tax From Inventory		030	2.50					
	REGION/	BUSINESS	TAX			REGION /	BUSINESS	TAX					
CITY/TOWN NAME	CITY CODE		RATE	COUNTY	CITY/TOWN NAME	CITY CODE		RATE	COUNTY	CITY/TOWN NAME REGION / CITY CODE	BUSINESS	TAX RATE	COUNTY
<u>PATAGONIA</u>	PA			STC	<u>PAYSON</u>	PS			GLA	PEORIA PE			MAR/YA
Advertising		018	3.00		Advertising		018	3.88		Advertising	018	1.80	
Amusements		012	3.00		Amusements		012	3.88		Amusements	012	2.80	
Contracting – Prime		015	3.00		Contracting – Prime		015	3.88		Contracting – Prime	015	1.80	
Contracting – Speculative Builders		016	3.00		Contracting – Speculative Builders		016	3.88		Contracting – Speculative Builders	016	1.80	
Contracting – Owner Builder		037	3.00		Contracting – Owner Builder		037	3.88		Contracting – Owner Builder	037	1.80	

CITY/TOWN NAME	CITY CODE	CODE	RATE	COUNTY	CITY/TOWN NAME	CITY CODE	CODE	RATE	COUNTY		TY CODE	CODE	RATE	COUNTY
PATAGONIA PATAGONIA	PA			STC	PAYSON	PS			GLA	PEORIA	PE			MAR/YAV
Advertising		018	3.00		Advertising		018	3.88		Advertising		018	1.80	
Amusements		012	3.00		Amusements		012	3.88		Amusements		012	2.80	
Contracting – Prime		015	3.00		Contracting – Prime		015	3.88		Contracting – Prime		015	1.80	
Contracting – Speculative Builders		016	3.00		Contracting – Speculative Builders		016	3.88		Contracting – Speculative Builders		016	1.80	
Contracting – Owner Builder		037	3.00		Contracting – Owner Builder		037	3.88		Contracting – Owner Builder		037	1.80	
Feed at Wholesale		116	3.00		Job Printing		010	3.88		Job Printing		010	1.80	
Job Printing		010	3.00		Manufactured Buildings		027	3.88		Manufactured Buildings		027	1.80	
Manufactured Buildings		027	3.00		Timbering and Other Extraction		020	3.88		Timbering and Other Extraction		020	1.80	
Timbering and Other Extraction		020	3.00		Severance – Metal Mining		019	0.10		Severance – Metal Mining		019	0.10	
Severance – Metal Mining		019	0.10		Publication		009	3.88		Publication		009	1.80	
Publication		009	3.00		Hotels		044	3.88		Hotels		044	1.80	
Hotels		044	3.00		Hotel/Motel (Additional Tax) ^B		144	5.00		Hotel/Motel (Additional Tax) ^B		144	3.80	
Hotel/Motel (Additional Tax) ^B		144	3.00		Commercial Rental, Leasing, & Licensin	ng for Use	213	3.88		Commercial Rental, Leasing, & Licensing for	or Use	213	1.80	
Commercial Rental, Leasing, & Licens	sing 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 TP	Ρ	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 Consumpti	on	062	3.88		Retail Sales Food for Home Consumption		062	1.60	
Retail Sales Food for Home Consump	tion	062	2.50		MRRA Amount D		315	3.88		MRRA Amount D		315	1.80	
MRRA Amount D		315	3.00		Communications		005	3.88		Communications		005	1.80	
Communications		005	3.00		Transporting		006	3.88		Transporting		006	1.80	
Transporting		006	3.00		Utilities		004	3.88		Utilities		004	3.30	
Utilities		004	3.00							Use Tax Purchases		029	1.80	
										Use Tax From Inventory		030	1.80	

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

TRANSACTION PRIVILEGE AND OTHER TAX RATE TABLES

Effective September 1, 2025

CODE

TAX RATE

COUNTY

NAV

REGION / CITY CODE PP

MUNICIPALITIES

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

CITY/TOWN NAME

PINETOP-LAKESIDE

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

MONION ALITIES				All tux	
CITY/TOWN NAME	REGION / CITY CODE	BUSINESS CODE	TAX RATE	COUNTY	
<u>PIMA</u>	PM			GRA	
Advertising		018	2.00		
Amusements		012	2.00		
Contracting – Prime		015	3.00		
Contracting – Speculative Builders		016	3.00		
Contracting – Owner Builder		037	3.00		
Job Printing		010	2.00		
Manufactured Buildings		027	2.00		
Timbering and Other Extraction		020	2.00		
Severance – Metal Mining		019	0.10		
Publication		009	2.00		
Hotels		044	2.00		
Commercial Rental, Leasing, & Licens		213	2.00		
Rental, Leasing, & Licensing for Use o	f TPP	214	2.00		
Restaurant and Bars		011	2.00		
Retail Sales		017	2.00		
Retail Sales Food for Home Consumpt	tion	062	2.00		
MRRA Amount D		315	2.00		
Communications		005	2.00		
Transporting		006	2.00		
Utilities		004	2.00		

PINE I UP-LAKESIDE PP			
Advertising	018	3.00	
Amusements	012	3.00	
Contracting – Prime	015	3.00	
Contracting – Speculative Builders	016	3.00	
Contracting – Owner Builder	037	3.00	
Job Printing	010	3.00	
Manufactured Buildings	027	3.00	
Timbering and Other Extraction	020	3.00	
Severance – Metal Mining	019	0.10	
Publication	009	3.00	
Hotels	044	3.00	
Hotel/Motel (Additional Tax) B	144	3.00	
Commercial Rental, Leasing, & Licensing for Use	213	3.00	
Rental, Leasing, & Licensing for Use of TPP	214	3.00	
Restaurant and Bars	011	3.00	
Restaurant and Bars (Additional Tax) A	111	2.00	
Retail Sales	017	3.00	
Retail Sales (Single Item Portion Over \$5,000)	357	1.50	
Retail Sales Food for Home Consumption	062	3.00	
MRRA Amount D	315	3.00	
Communications	005	3.00	
Transporting	006	3.00	
Utilities	004	3.00	
REGION /	BUSINESS	TAX or	SI IKI

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

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

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

TRANSACTION PRIVILEGE AND OTHER TAX RATE TABLES

Effective September 1, 2025

729

030

1.00

2.50

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

Use Tax From Inventory

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

REGION / CITY CODE	BUSINESS CODE	TAX RATE	COUNTY			BUSINESS CODE	TAX RATE	COUNTY			BUSINESS	TAX RATE	COUNTY
SA			PMA	SAN LUIS	SU			YMA	SCOTTSDALE	SC			MAR
	012	2.00		Advertising		018	4.00		Advertising		018	1.70	
	015	4.00		Amusements		012	4.00		Amusements		012	1.70	
	016	4.00		Contracting – Prime		015	4.00		Contracting – Prime		015	1.70	
	037	4.00		Contracting – Speculative Builders		016	4.00		Contracting – Speculative Builders		016	1.70	
	010	2.00		Contracting – Owner Builder		037	4.00		Contracting – Owner Builder		037	1.70	
	027	2.00		Job Printing		010	4.00		Feed at Wholesale		116	1.70	
	020	2.00		Manufactured Buildings		027	4.00		Job Printing		010	1.70	
	019	0.10		Timbering and Other Extraction		020	4.00		Jet Fuel Sales (cents per gallon)		049	\$.018	
	009	2.00		Severance – Metal Mining		019	0.10		Manufactured Buildings		027	1.70	
	044	2.00		Publication		009	4.00		Timbering and Other Extraction		020	1.70	
	144	2.00		Hotels		044	4.00		Severance – Metal Mining		019	0.10	
ing for Use	213	2.00		Commercial Rental, Leasing, & Licensing for	or Use	213	4.00		Publication		009	1.70	
of TPP	214	2.00		Rental, Leasing, & Licensing for Use of TPF	>	214	4.00		Hotels		044	1.70	
	011	2.00		Restaurant and Bars		011	4.00		Hotel/Motel (Additional Tax) ^B		144	5.00	
	017	2.00				017	4.00		Commercial Rental, Leasing, & Licensing for I	Jse	213	1.70	
	315	2.00			00)	467	1.50		Rental, Leasing, & Licensing for Use of TPP		214	1.70	
	005	2.00		Retail Sales Food for Home Consumption		062	4.00				011	1.70	
	006	2.00		MRRA Amount D		315	4.00		Retail Sales		017	1.70	
	004	4.00		Communications		005	4.00		Retail Sales Food for Home Consumption		062	1.70	
	029	2.00		Transporting		006	4.00		MRRA Amount D		315	1.70	
	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	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	\$.018	
									Use Tax Purchases		029	1.50	
									Use Tax From Inventory		030	1.50	
	CITY CODE SA	CITY CODE SA 012 015 016 037 010 027 020 019 009 044 144 ing for Use 213 f TPP 214 011 017 315 005 006 004 029	CITY CODE SA 012 2.00 015 4.00 016 4.00 037 4.00 010 2.00 027 2.00 020 2.00 019 0.10 009 2.00 044 2.00 044 2.00 144 2.00 ing for Use 213 2.00 ing for Use 213 2.00 017 2.00 017 2.00 017 2.00 017 2.00 017 2.00 017 2.00 017 2.00 010 2.00 010 2.00 010 2.00 010 2.00 010 2.00 006 2.00 004 4.00 029 2.00	CITYCODE CODE RATE COUNTY SA PMA 012 2.00 015 4.00 016 4.00 037 4.00 010 2.00 027 2.00 020 2.00 019 0.10 009 2.00 044 2.00 144 2.00 144 2.00 ing for Use 213 2.00 f TPP 214 2.00 011 2.00 017 2.00 017 2.00 017 2.00 017 2.00 017 2.00 017 2.00 017 2.00 017 2.00 017 2.00 018 2.00 006 2.00 006 2.00 006 2.00 006 2.00 006 2.00 006 2.00 006 2.00 006 2.00 006 2.00	CITYCODE CODE RATE COUNTY CITYTOWN NAME CITYTOWN N	CITY CODE SA	CITY CODE SA	CITYCODE CODE RATE COUNTY CITYTOWN NAME CITYCODE CODE RATE SA	CITY CODE CODE RATE COUNTY SAN LUIS SU YMA	CITYCODE CODE RATE COUNTY COUNTY NAME CITYCODE CODE RATE COUNTY COUNTY NAME COUNTY COUNTY NAME COUNTY	CITY CODE NATE COUNT CODE CODE NATE COUNT CODE COD	CITY CODE CODE RATE CUONTY CITY OWN NAME CITY CODE CODE RATE CUONTY CITY OWN NAME CODE CODE	CITY CODE CADE CATE COUNT COUNT CADE CADE

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

TRANSACTION PRIVILEGE AND OTHER TAX RATE TABLES

004

2.00

Effective September 1, 2025

004

051

029

030

2.00

\$.02

1.95

1.95

MUNICIPALITIES TABLE 2 All tax rates are expressed as percentages (%) unless otherwise noted. REGION/ BUSINESS TAX REGION / BUSINESS TAX REGION/ BUSINESS CITY/TOWN NAME COUNTY CITY/TOWN NAME COUNTY COUNTY **CITY/TOWN NAME** CITY CODE CODE RATE CITY CODE CODE RATE CITY CODE CODE RATE **SEDONA** SE COC/YAV **SHOW LOW** SL NAV **SIERRA VISTA** SR СОН Amusements 012 3.50 Advertising 018 2.00 Advertising 018 1.95 Contracting - Prime 015 3.50 Amusements 012 2.00 Amusements 012 1.95 Contracting - Speculative Builders 016 3.50 Contracting - Prime 015 2.00 Contracting - Prime 015 1.95 Contracting - Owner Builder 037 3.50 Contracting - Speculative Builders 016 2.00 Contracting - Speculative Builders 016 1.95 Job Printing 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 Manufactured Buildings Publication 009 3.50 Severance - Metal Mining 019 0.10 027 1.95 Publication Timbering and Other Extraction Hotels 044 3.50 009 2.00 020 1.95 Severance - Metal Mining Hotels Hotel/Motel (Additional Tax)^B 144 3.50 044 2.00 019 0.10 Publication Commercial Rental, Leasing, & Licensing for Use 213 3.50 Hotel/Motel (Additional Tax)B 144 3.00 009 1.95 Rental, Leasing, & Licensing for Use of TPP Commercial Rental, Leasing, & Licensing for Use Extended Stav 214 3.50 213 2.00 244 5.50 Restaurant and Bars Rental, Leasing, & Licensing for Use of TPP Commercial Rental, Leasing, & Licensing for Use 011 3.50 214 2.00 213 1.00 Retail Sales 017 3.50 Restaurant and Bars 011 2.00 Rental, Leasing, & Licensing for Use of TPP 214 1.95 Retail Sales Restaurant and Bars MRRA Amount D 315 3.50 017 2.00 011 2.60 Retail Sales Food for Home Consumption Retail Sales Communications 005 3.50 062 2.00 017 1.95 Retail Sales Food for Home Consumption Transporting 006 3.50 MRRA Amount D 315 2.00 062 1.95 Utilities 004 3.50 Communications 005 2.00 MRRA Amount D 315 1.95 Use Tax Purchases 029 3.00 Transporting 006 2.00 Communications 005 2.00

CITY/TOWN NAME	REGION / CITY CODE	BUSINESS CODE	TAX RATE	COUNTY
SNOWFLAKE	SN			NAV
Advertising		018	3.00	
Amusements		012	3.00	
Contracting – Prime		015	3.00	
Contracting – Speculative Builders		016	3.00	
Contracting – Owner Builder		037	3.00	
Job Printing		010	3.00	
Manufactured Buildings		027	3.00	
Timbering and Other Extraction		020	3.00	
Severance – Metal Mining		019	0.10	
Publication		009	3.00	
Hotels		044	3.00	
Hotel/Motel (Additional Tax) ^B		144	4.00	
Commercial Rental, Leasing, & Licensing		213	2.00	
Rental, Leasing, & Licensing for Use of T	PP	214	3.00	
Restaurant and Bars		011	3.00	
Retail Sales		017	3.00	
Retail Sales (Single Item Portion Over \$1	0,000)	367	2.00	
Retail Sales Food for Home Consumption	ı	062	3.00	
MRRA Amount D		315	3.00	
Communications		005	3.00	
Transporting		006	3.00	
Utilities		004	3.00	
Use Tax Purchases		029	3.00	
Use Tax Purchases(Single Item Portion Ov	er \$10,000)	369	2.00	
Use Tax From Inventory		030	3.00	

030

REGION / BUSINESS

3.00

Utilities

Use Tax From Inventory

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

Utilities

Use Tax Purchases

Use Tax From Inventory

Jet Fuel Use Tax (cents per gallon)

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

004

3.00

Use Tax Purchases

Use Tax From Inventory

Utilities

TRANSACTION PRIVILEGE AND OTHER TAX RATE TABLES

029

030

3.00

3.00

Effective September 1, 2025

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

CITY/TOWN NAME	REGION / CITY CODE	BUSINESS CODE	TAX RATE	COUNTY	CITY/TOWN NAME	REGION / CITY CODE	BUSINESS CODE	TAX RATE	COUNTY		REGION / ITY CODE	BUSINESS CODE	TAX RATE	COUNTY
SUPERIOR	SI			PNL	SURPRISE	SP			MAR	TAYLOR	TL			NAV
Advertising		018	4.00		Advertising		018	2.80		Advertising		018	3.00	
Amusements		012	4.00		Amusements		012	2.80		Amusements		012	3.00	
Contracting – Prime		015	4.00		Contracting – Prime		015	3.70		Contracting – Prime		015	3.00	
Contracting – Speculative Builders		016	4.00		Contracting – Speculative Builders		016	3.70		Contracting – Speculative Builders		016	3.00	
Contracting – Owner Builder		037	4.00		Contracting – Owner Builder		037	3.70		Contracting – Owner Builder		037	3.00	
Job Printing		010	4.00		Feed at Wholesale		116	2.80		Job Printing		010	3.00	
Manufactured Buildings		027	4.00		Job Printing		010	2.80		Manufactured Buildings		027	3.00	
Timbering and Other Extraction		020	4.00		Manufactured Buildings		027	2.80		Timbering and Other Extraction		020	3.00	
Severance – Metal Mining		019	0.10		Timbering and Other Extraction		020	2.80		Severance – Metal Mining		019	0.10	
Publication		009	4.00		Severance – Metal Mining		019	0.10		Publication		009	3.00	
Hotels		044	4.00		Publication		009	2.80		Hotels		044	3.00	
Hotel/Motel (Additional Tax) ^B		144	4.00		Hotels		044	2.80		Hotel/Motel (Additional Tax) ^B		144	3.00	
Commercial Rental, Leasing, & Licensing		213	2.00		Hotel/Motel (Additional Tax) ^B		144	4.52		Commercial Rental, Leasing, & Licensing for		213	2.00	
Rental, Leasing, & Licensing for Use of T	ГРР	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 T	PP	214	2.80		Retail Sales		017	3.00	
Retail Sales (Single Item Portion Over \$5	500)	407	1.00		Restaurant and Bars		011	3.20		Retail Sales Food for Home Consumption		062	3.00	
MRRA Amount D		315	4.00		Retail Sales		017	2.80		MRRA Amount ^D		315	3.00	
Communications		005	4.00		MRRA Amount D		315	2.80		Communications		005	3.00	
Transporting		006	4.00		Communications		005	2.80		Transporting		006	3.00	
Utilities		004	4.00		Transporting		006	2.80		Utilities		004	3.00	
					Utilities		004	2.80		Use Tax Purchases		029	3.00	
					Use Tax Purchases		029	2.80		Use Tax From Inventory		030	3.00	
					Use Tax From Inventory		030	2.80						

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

Arizona	State	County an	d City	Tay Rate	Look-Up To	οl
AHZOHA	otate.	County an	u Gilv	Tax Rate	LOOK-UD TO	UI.

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

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

TRANSACTION PRIVILEGE AND OTHER TAX RATE TABLES

Use tax From Inventory

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

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

Effective September 1, 2025

2.50

030

TABLE 2					MUNICIPALITIES				All tax ra	ites are expressed as percentages (%) unle	ss otherwis	e noted	1.
	REGION / TY CODE	BUSINESS	TAX RATE	COUNTY		EGION / TY CODE	BUSINESS	TAX RATE	COUNTY	CITY/TOWN NAME REGIO		TAX RATE	COUNTY
TEMPE	TE			MAR	THATCHER	TC			GRA	TOLLESON TN			MAR
Advertising		018	1.80		Amusements		012	2.50		Amusements	012	2.50	
Amusements		012	1.80		Contracting – Prime		015	3.50		Contracting – Prime	015	2.50	
Contracting – Prime		015	1.80		Contracting – Speculative Builders		016	3.50		Contracting – Speculative Builders	016	2.50	
Contracting – Speculative Builders		016	1.80		Contracting – Owner Builder		037	3.50		Contracting – Owner Builder	037	2.50	
Contracting – Owner Builder		037	1.80		Job Printing		010	2.50		Job Printing	010	2.50	
Job Printing		010	1.80		Manufactured Buildings		027	2.50		Manufactured Buildings	027	2.50	
Manufactured Buildings		027	1.80		Timbering and Other Extraction		020	2.50		Timbering and Other Extraction	020	2.50	
Timbering and Other Extraction		020	1.80		Severance – Metal Mining		019	0.10		Severance – Metal Mining	019	0.10	
Severance – Metal Mining		019	0.10		Publication		009	2.50		Publication	009	2.50	
Publication		009	1.80		Hotels		044	2.50		Hotels	044	2.50	
Hotels		044	1.80		Hotel/Motel (Additional Tax) ^B		144	3.00		Hotel/Motel (Additional Tax) ^B	144	2.00	
Hotel/Motel (Additional Tax) ^B		144	5.00		Commercial Rental, Leasing, & Licensing for	or Use	213	2.00		Commercial Rental, Leasing, & Licensing for Use	213	2.50	
Commercial Rental, Leasing, & Licensing for	or Use	213	1.80		Rental, Leasing, & Licensing for Use of TPF	Р	214	2.50		Rental, Leasing, & Licensing for Use of TPP	214	2.50	
Rental, Leasing, & Licensing for Use of TP	Ρ	214	1.80		Restaurant and Bars		011	2.50		Restaurant and Bars	011	2.50	
Restaurant and Bars		011	1.80		Retail Sales		017	2.50		Retail Sales	017	2.50	
Retail Sales		017	1.80		Retail Sales (Single Item Over \$5,000)		717	1.00		Retail Sales (Single Item Portion Over \$5,000)	357	2.00	
Retail Sales Food for Home Consumption		062	1.80		Retail Sales Food for Home Consumption		062	2.50		Retail Sales Food for Home Consumption	062	2.50	
MRRA Amount D		315	1.80		MRRA Amount ^D		315	2.50		MRRA Amount ^D	315	2.50	
Communications		005	1.80		Communications		005	2.50		Communications	005	2.50	
Transporting		006	1.80		Transporting		006	2.50		Transporting	006	2.50	
Utilities		004	1.80		Utilities		004	2.50		Utilities	004	2.50	
Use Tax Purchases		029	1.80		Use Tax Purchases		029	2.50		Use Tax Purchases	029	2.50	
Use Tax From Inventory		030	1.80		Use Tax From Inventory		030	2.50		Use Tax (Single Item Portion Over \$5,000)	359	2.00	
										1.1			

CITY/TOWN NAME	REGION / CITY CODE	BUSINESS CODE	TAX RATE	COUNTY	CITY/TOWN NAME	REGION / CITY CODE	BUSINESS	TAX RATE	COUNTY	CITY/TOWN NAME REG	GION / CODE	BUSINESS	TAX RATE	COUNTY
TOMBSTONE	TS			СОН	TUCSON	TU			PMA	TUSAYAN T	Υ			COC
Advertising		018	3.50		Amusements		012	2.60		Advertising		018	2.00	
Amusements		012	3.50		Contracting – Prime		015	2.60		Amusements		012	2.00	
Contracting – Prime		015	3.50		Contracting – Speculative Builders		016	2.60		Contracting – Prime		015	2.00	
Contracting – Speculative Builders		016	3.50		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	t)	035	\$4.00 ea		Hotels		044	2.00	
Hotel/Motel (Additional Tax) ^B		144	4.00		Commercial Rental, Leasing, & Licensing	for Use	213	2.60		Hotel/Motel (Additional Tax) ^B		144	2.00	
Commercial Rental, Leasing, & Licensing f	or Use	213	2.50		Rental, Leasing, & Licensing for Use of	of TPP	214	2.60		Commercial Rental, Leasing, & Licensing for	Use	213	2.00	
Rental, Leasing, & Licensing for Use of TP	P	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 D		315	2.60		Retail Sales		017	2.00	
MRRA Amount D		315	3.50		Communications		005	2.60		MRRA Amount ^D		315	2.00	
Communications		005	3.50		Public Utility (Additional Communication	ons) ^F	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) ^G		104	4.50						
					Public Utility Right of Way		133	1.50						
					Use Tax Purchases		029	2.60						
					Use Tax From Inventory		030	2.60						
					(F) If you report under Communications (Busi Additional Public Utility tax rate that must be 105). (G) If you report under Utilities (Business cod Public Utility tax rate that must be applied and	applied and re e 004), this cit	eported (Bus ty has an Add	iness Code ditional						

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

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

006

004

3.50

3.50

Transporting

Utilities

TRANSACTION PRIVILEGE AND OTHER TAX RATE TABLES

062

315

005

006

004

2.20

2.20

3.00

2.20

2.20

Communications

Transporting

Utilities

Effective September 1, 2025

005

006

004

3.00

3.00

3.00

MUNICIPALITIES TABLE 2 All tax rates are expressed as percentages (%) unless otherwise noted. REGION/ BUSINESS TAX REGION/ BUSINESS TAX REGION/ BUSINESS CITY/TOWN NAME COUNTY **CITY/TOWN NAME** COUNTY **CITY/TOWN NAME** COUNTY CITY CODE CODE RATE CITY CODE CODE RATE CITY CODE CODE RATE **WELLTON** WT YMA **WICKENBURG** WB MAR/YAV **WILLCOX** WC СОН Advertising 018 3.50 Advertising Advertising 018 3.00 018 2.20 Amusements 012 3.50 Amusements 012 3.00 Amusements 2.20 012 Contracting - Prime 015 3.50 Contracting - Prime 3.50 Contracting - Prime 015 3.00 015 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 3.00 Contracting - Owner Builder 037 3.50 Job Printing 010 3.50 Feed at Wholesale Job Printing 010 3.00 116 2.20 Job Printing Manufactured Buildings 027 3.50 010 2.20 Manufactured Buildings 027 3.00 Timbering and Other Extraction 020 3.50 Manufactured Buildings Timbering and Other Extraction 020 3.00 027 2.20 Severance - Metal Mining Severance - Metal Mining 019 0.10 Timbering and Other Extraction 019 0.10 020 2.20 Publication Publication 009 3.50 Severance - Metal Mining 009 3.00 019 0.10 Hotels Hotels 044 3.50 Publication 009 2.20 044 3.00 Hotel/Motel (Additional Tax) B Hotel/Motel (Additional Tax)^B 3.50 144 Hotels 044 2.20 144 4.00 Commercial Rental, Leasing, & Licensing for Use Commercial Rental, Leasing, & Licensing for Use 213 2.50 Hotel/Motel (Additional Tax)B 144 3.00 213 3.00 Rental, Leasing, & Licensing for Use of TPP Rental, Leasing, & Licensing for Use of TPP 214 3.50 Commercial Rental, Leasing, & Licensing for Use 213 1.70 214 3.00 Restaurant and Bars 011 3.50 Restaurant and Bars 011 3.00 Rental Occupancy 040 1.70 Retail Sales Rental, Leasing, & Licensing for Use of TPP Retail Sales 017 3.50 214 017 3.00 2.20 Retail Sales Food for Home Consumption Retail Sales (Single Item Over \$1,250) 062 3.50 Restaurant and Bars 417 2.00 011 2.20 Retail Sales Food for Home Consumption MRRA Amount D 315 3.50 Retail Sales 062 3.00 017 2.20 Communications 005 3.50 Retail Sales (Single Item Over \$5,000) MRRA Amount D 315 3.00 717 1.69

Retail Sales Food for Home Consumption

MRRA Amount D

Communications

Transporting

Utilities

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

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

Arizona State, County and City	Tax Rate Look-Up Tool
TABLE 2	

TRANSACTION PRIVILEGE AND OTHER TAX RATE TABLES

Effective September 1, 2025

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

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

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 State, County	and City TR	ANSACTION PRIVILE
TABLE 3	COUNT	Y CODES
Apache		APA
Cochise		COH
Coconino		COC
Gila		GLA
Graham		GRA
Greenlee		GRN
La Paz		LAP
Maricopa		MAR
Mohave		МОН
Municipal Water,	Statewide	SWD
Navajo		NAV
Rio Nuevo Distric	t, Pima	PAD
Pima		PMA
Pinal		PNL
Santa Cruz		STC
Sports & Tourism	Authority District	t – 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-Maricop	aMaricopa	MAO
San Carlos Apache	Gila	GLP
San Carlos Apache	Graham	GRP
San Carlos Apache	Pinal	PNP
San Juan Southern Paiu	ıteCoconino	COQ
Tohono O'Odham	Maricopa	MAT
Tohono O'Odham	Pima	PMT
Tohono O'Odham	Pinal	PNT
Tonto Apache	Gila	GLU
White Mountain Apache	Apache	APD
White Mountain Apache	Gila	GLD
White Mountain Apache	Graham	GRD
White Mountain Apache	Navajo	NAD
Yavapai Apache	Yavapai	YAW
Yavapai-Prescott	Yavapai	YAX

Prepared by ADOR's City Services Team

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

ARIZONA DEPARTMENT OF REVENUE

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

• Website: www.azdor.gov

• Tax Rate Look-Up Tool

Medical and Adult Use Marijuana Rate Tables

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

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

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

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

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

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

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

Table 6	RETAIL TA	AX RATES	FOR S	ALES	IN MUNICIPALITIES
APACHE JUNCTION REGION / CITY CODE: AJ COUNTY CODE: MAR/PNL		BUSINESS CODE	TAX RATE		AVONDALE REGION / CITY CODE: AV COUNTY CODE: MAR
All tax rates are expressed as percentage (%) unless other	rwise noted.				All tax rates are expressed as perc
Medical Marijuana Retail Sales		203	2.40	=.	Medical Marijuana Retail Sales
Medical Marijuana Retail Sales-Single Item Portion Over \$2,00	0	653	1.40	_	Medical Marijuana Retail Sales-Sir
Adult Use Marijuana Retail Sales		420	2.40		Adult Use Marijuana Retail Sales
Adult Use Marijuana Retail Sales-Single Item Portion Over \$2,	000	669	1.40		Adult Use Marijuana Retail Sales-S
Retail Sales (Accessories and Ancillary Products)		017	2.40	-	Retail Sales (Accessories and Anc
Retail Sales (Accessories/Ancillary Products)-Single Item Porti	on Over \$2,000	297	1.40	-	Retail Sales (Accessories/Ancillary
Use Tax Purchases		029	2.40	-	Use Tax Purchases
Use Tax Purchases-Single Item Portion Over \$2,000		299	1.40	-	Use Tax Purchases-Item Over
Use Tax From Inventory		030	2.40	-	Use Tax From Inventory
Medical Marijuana Restaurant		221	2.40	=	Medical Marijuana Restaurant
Medical Marijuana Restaurant (Additional Tax)				=	Medical Marijuana Restaurant (Add
Adult Use Marijuana Restaurant		421	2.40	=	Adult Use Marijuana Restaurant
Adult Use Marijuana Restaurant (Additional Tax)				-	Adult Use Marijuana Restaurant (A
				-	

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

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

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

Table 6 RETAIL TAX RATES FOR SALES IN MUNICIPALITIES **BUCKEYE BUSINESS** TAX REGION / CITY CODE: BE CODE RATE COUNTY CODE: MAR All tax rates are expressed as percentage (%) unless otherwise noted. 203 3.00 Medical Marijuana Retail Sales Medical Marijuana Retail Sales-Single Item Over \$5,000 664 1.10 Adult Use Marijuana Retail Sales 420 3.00 Adult Use Marijuana Retail Sales-Single Item Over \$5,000 680 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)		

RETAIL TAX RATES FOR SALES IN MUNICIPALITIES Table 6 **CASA GRANDE** BUSINESS TAX REGION / CITY CODE: CG CODE RATE COUNTY CODE: PNL All tax rates are expressed as percentage (%) unless otherwise noted. 2.00 Medical Marijuana Retail Sales 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	TAX RATI
All tax rates are expressed as percentage (%) unless otherwise noted.		
Medical Marijuana Retail Sales	203	1.50
Medical Marijuana Retail Sales-Item Over		
Adult Use Marijuana Retail Sales	420	1.50
Adult Use Marijuana Retail Sales-Item Over		
Retail Sales (Accessories and Ancillary Products)	017	1.50
Retail Sales (Accessories/Ancillary Products)-Item Over		
Use Tax Purchases	029	1.50
Use Tax Purchases-Item Over		
Use Tax From Inventory	030	1.50
Medical Marijuana Restaurant	221	1.50
Medical Marijuana Restaurant (Additional Tax)		
Adult Use Marijuana Restaurant	421	1.50
Adult Use Marijuana Restaurant (Additional Tax)		_

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

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

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

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

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

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

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

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

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

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

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

ELOY REGION / CITY CODE: EL COUNTY CODE: PNL	BUSINESS 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	TAX RATE
All tax rates are expressed as percentage (%) unless otherwise noted.		
Medical Marijuana Retail Sales	203	2.486
Medical Marijuana Retail Sales-Item Over		
Adult Use Marijuana Retail Sales	420	2.486
Adult Use Marijuana Retail Sales-Item Over		
Retail Sales (Accessories and Ancillary Products)	017	2.486
Retail Sales (Accessories/Ancillary Products)-Item Over	-	
Use Tax Purchases	029	2.486
Use Tax Purchases-Item Over		
Use Tax From Inventory	030	2.486
Medical Marijuana Restaurant	221	4.486
Medical Marijuana Restaurant (Additional Tax)		
Adult Use Marijuana Restaurant	421	4.486
Adult Use Marijuana Restaurant (Additional Tax)		
·		

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

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

FREDONIA REGION / CITY CODE: FD COUNTY CODE: COC	BUSINESS	TAX RATI
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)	-	

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

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

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

GOODYEAR REGION / CITY CODE: GY COUNTY CODE: MAR	BUSINESS 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)	-	

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

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	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)		

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

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

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

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

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

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

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

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

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

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

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

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

	Table 6 RI	ETAIL	TAX RATES	S FOR S	ALES	IN MUNICIPALITIES
	PAGE REGION / CITY CODE: PG COUNTY CODE: COC		BUSINESS CODE	TAX RATE		PARADISE VALLEY REGION / CITY CODE: PV COUNTY CODE: MAR
	All tax rates are expressed as percentage (%) unless otherwis	e noted.				All tax rates are expressed as perce
	Medical Marijuana Retail Sales		203	3.00		Medical Marijuana Retail Sales
	Medical Marijuana Retail Sales-Single Item Portion Over \$3,000		659	2.00		Medical Marijuana Retail Sales-Item
	Adult Use Marijuana Retail Sales		420	3.00		Adult Use Marijuana Retail Sales
	Adult Use Marijuana Retail Sales-Single Item Portion Over \$3,00	00	675	2.00		Adult Use Marijuana Retail Sales-Ite
	Retail Sales (Accessories and Ancillary Products)		017	3.00		Retail Sales (Accessories and Ancill
٠	Retail Sales (Accessories/Ancillary Products)-Single Item Portion	n Over \$3,0	000 387	2.00	-	Retail Sales (Accessories/Ancillary I
٠	Use Tax Purchases		029	3.00	-	Use Tax Purchases
٠	Use Tax Purchases-Single Item Portion Over \$3,000		389	2.00	-	Use Tax Purchases-Item Over
	Use Tax From Inventory		030	3.00		Use Tax From Inventory
٠	Medical Marijuana Restaurant		221	4.00	-	Medical Marijuana Restaurant
٠	Medical Marijuana Restaurant (Additional Tax)		-	-	-	Medical Marijuana Restaurant (Addi
•	Adult Use Marijuana Restaurant		421	4.00	-	Adult Use Marijuana Restaurant
	Adult Use Marijuana Restaurant (Additional Tax)		-	-		Adult Use Marijuana Restaurant (Ad

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

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

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

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

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

PHOENIX REGION / CITY CODE: PX COUNTY CODE: MAR	BUSINESS	TAX RATE
All tax rates are expressed as percentage (%) unless otherwise noted.		
Medical Marijuana Retail Sales	203	2.80
Medical Marijuana Retail Sales-Single Item Portion Over \$13,886	685	2.00
Adult Use Marijuana Retail Sales	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)	-	

Table 6	RETAIL T	AX RATES	FOR	SALES	IN MUNICIPALITIES
PINETOP-LAKESIDE REGION / CITY CODE: PP COUNTY CODE: NAV		BUSINESS CODE	TAX RATE		PRESCOTT REGION / CITY CODE: PR COUNTY CODE: YAV
All tax rates are expressed as percentage (%) unless other	wise noted.				All tax rates are expressed as percent
Medical Marijuana Retail Sales		203	3.00		Medical Marijuana Retail Sales
Medical Marijuana Retail Sales-Single Item Portion Over \$5,	000	656	1.50		Medical Marijuana Retail Sales-Item (
Adult Use Marijuana Retail Sales		420	3.00		Adult Use Marijuana Retail Sales
Adult Use Marijuana Retail Sales-Single Item Portion Over \$	55,000	672	1.50		Adult Use Marijuana Retail Sales-Item
Retail Sales (Accessories and Ancillary Products)		017	3.00		Retail Sales (Accessories and Ancillar
Retail Sales (Accessories/Ancillary Products)-Single Item Po	ortion Over \$5,000	357	1.50	-	Retail Sales (Accessories/Ancillary Pr
Use Tax Purchases				-	Use Tax Purchases
Use Tax Purchases-Item Over					Use Tax Purchases-Item Over
Use Tax From Inventory					Use Tax From Inventory
Medical Marijuana Restaurant		221	3.00		Medical Marijuana Restaurant
Medical Marijuana Restaurant (Additional Tax)		222	2.00		Medical Marijuana Restaurant (Additio
Adult Use Marijuana Restaurant		421	3.00	-	Adult Use Marijuana Restaurant
Adult Use Marijuana Restaurant (Additional Tax)		422	2.00	-	Adult Use Marijuana Restaurant (Addi
				•	

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

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

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

Table 6	RETAIL T	AX RATES	FOR:	SALES	IN MUNICIPALITIES
QUEEN CREEK REGION / CITY CODE: QC COUNTY CODE: MAR/PNL		BUSINESS CODE	TAX RATE		QUEEN CREEK SPECIAL DI REGION / CITY CODE: QD COUNTY CODE: MAR
All tax rates are expressed as percentage (%) unless other	wise noted.				All tax rates are expressed as percen
Medical Marijuana Retail Sales		203	2.25	_	Medical Marijuana Retail Sales
Medical Marijuana Retail Sales-Item Over		-			Medical Marijuana Retail Sales-Item
Adult Use Marijuana Retail Sales		420	2.25		Adult Use Marijuana Retail Sales
Adult Use Marijuana Retail Sales-Item Over					Adult Use Marijuana Retail Sales-Iten
Retail Sales (Accessories and Ancillary Products)		017	2.25		Retail Sales (Accessories and Ancilla
Retail Sales (Accessories/Ancillary Products)-Item Over			-	-	Retail Sales (Accessories/Ancillary Pr
Use Tax Purchases		029	2.25	-	Use Tax Purchases
Use Tax Purchases-Item Over		-		-	Use Tax Purchases-Item Over
Use Tax From Inventory		030	2.25	-	Use Tax From Inventory
Medical Marijuana Restaurant		221	2.25	-	Medical Marijuana Restaurant
Medical Marijuana Restaurant (Additional Tax)				-	Medical Marijuana Restaurant (Additi
Adult Use Marijuana Restaurant		421	2.25	-	Adult Use Marijuana Restaurant
Adult Use Marijuana Restaurant (Additional Tax)				-	Adult Use Marijuana Restaurant (Add

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

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

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

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

Table 6	RETAIL TA	AX RATES	FOR
SAN LUIS REGION / CITY CODE: SU COUNTY CODE: YMA		BUSINESS CODE	TAX RATE
All tax rates are expressed as percentage (%) unless other	wise 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 \$	62,500	679	1.50
Retail Sales (Accessories and Ancillary Products)		017	4.00
Retail Sales (Accessories/Ancillary Products)-Single Item Po	ortion 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
0Medical 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)		-

SALES IN MUNICIPALITIES

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

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

Table 6	RETAIL T	AX RATES	FOR	SALES	IN MUNICIPALITIES
SIERRA VISTA REGION / CITY CODE: SR COUNTY CODE: COH		BUSINESS CODE	TAX RATE		SNOWFLAKE REGION / CITY CODE: SN COUNTY CODE: NAV
All tax rates are expressed as percentage (%) unless other	wise noted.				All tax rates are expressed as percent
Medical Marijuana Retail Sales		203	1.95	_	Medical Marijuana Retail Sales
Medical Marijuana Retail Sales-Item Over					Medical Marijuana Retail Sales-Single
Adult Use Marijuana Retail Sales		420	1.95		Adult Use Marijuana Retail Sales
Adult Use Marijuana Retail Sales-Item Over				-	Adult Use Marijuana Retail Sales-Sinç
Retail Sales (Accessories and Ancillary Products)		017	1.95	-	Retail Sales (Accessories and Ancillar
Retail Sales (Accessories/Ancillary Products)-Item Over		-		-	Retail Sales(Accessories/Ancillary Pro
Use Tax Purchases		029	1.95	-	Use Tax Purchases
Use Tax Purchases-Item Over		-		-	Use Tax Purchases-Single Item Portion
Use Tax From Inventory		030	1.95	-	Use Tax From Inventory
Medical Marijuana Restaurant		221	2.60	-	Medical Marijuana Restaurant
Medical Marijuana Restaurant (Additional Tax)		-		-	Medical Marijuana Restaurant (Additio
Adult Use Marijuana Restaurant		421	2.60	-	Adult Use Marijuana Restaurant
Adult Use Marijuana Restaurant (Additional Tax)				-	Adult Use Marijuana Restaurant (Addi

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)	-	

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

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)		

Table 6	RETAIL T	AX RATES	FOR	SALES	IN MUNICIPALITIES
SURPRISE REGION / CITY CODE: SP COUNTY CODE: MAR		BUSINESS	TAX RATE		TAYLOR REGION / CITY CODE: TL COUNTY CODE: NAV
All tax rates are expressed as percentage (%) unless other	wise noted.				All tax rates are expressed as percent
Medical Marijuana Retail Sales		203	2.80		Medical Marijuana Retail Sales
Medical Marijuana Retail Sales-Item Over					Medical Marijuana Retail Sales-Item (
Adult Use Marijuana Retail Sales		420	2.80		Adult Use Marijuana Retail Sales
Adult Use Marijuana Retail Sales-Item Over					Adult Use Marijuana Retail Sales-Item
Retail Sales (Accessories and Ancillary Products)		017	2.80	•	Retail Sales (Accessories and Ancillar
Retail Sales (Accessories/Ancillary Products)-Item Over		-			Retail Sales (Accessories/Ancillary Pr
Use Tax Purchases		029	2.80		Use Tax Purchases
Use Tax Purchases-Item Over		-		•	Use Tax Purchases-Item Over
Use Tax From Inventory		030	2.80		Use Tax From Inventory
Medical Marijuana Restaurant		221	3.20		Medical Marijuana Restaurant
Medical Marijuana Restaurant (Additional Tax)		-			Medical Marijuana Restaurant (Additio
Adult Use Marijuana Restaurant		421	3.20	•	Adult Use Marijuana Restaurant
Adult Use Marijuana Restaurant (Additional Tax)		-			Adult Use Marijuana Restaurant (Addi

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

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

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

	Table 6	RETAIL	TAX RATES	S FOR	SALES	IN MUNICIPALITIES
·	TOLLESON REGION / CITY CODE: TN COUNTY CODE: MAR		BUSINESS CODE	TAX RATE		TOMBSTONE REGION / CITY CODE: TS COUNTY CODE: COH
	All tax rates are expressed as percentage (%) unless other	wise noted.				All tax rates are expressed as percent
_	Medical Marijuana Retail Sales		203	2.50	_	Medical Marijuana Retail Sales
_	Medical Marijuana Retail Sales-Single Item Portion Over \$5,0	000	656	2.00	_	Medical Marijuana Retail Sales-Item (
	Adult Use Marijuana Retail Sales		420	2.50		Adult Use Marijuana Retail Sales
_	Adult Use Marijuana Retail Sales-Single Item Portion Over \$	5,000	672	2.00		Adult Use Marijuana Retail Sales-Item
_	Retail Sales (Accessories and Ancillary Products)		017	2.50	-	Retail Sales (Accessories and Ancillar
-	Retail Sales (Accessories/Ancillary Products)-Single Item Po	ortion Over \$5,000	357	2.00	-	Retail Sales (Accessories/Ancillary Pr
-	Use Tax Purchases		029	2.50	-	Use Tax Purchases
-	Use Tax Purchases-Single Item Portion Over \$5,000		359	2.00	-	Use Tax Purchases-Item Over
-	Use Tax From Inventory		030	2.50	-	Use Tax From Inventory
-	Medical Marijuana Restaurant		221	2.50	-	Medical Marijuana Restaurant
-	Medical Marijuana Restaurant (Additional Tax)				-	Medical Marijuana Restaurant (Additio
-	Adult Use Marijuana Restaurant		421	2.50	-	Adult Use Marijuana Restaurant
-	Adult Use Marijuana Restaurant (Additional Tax)				-	Adult Use Marijuana Restaurant (Addi

BUSINESS CODE	TAX RATE
203	3.50
420	3.50
017	3.50
221	3.50
421	3.50
	203 420 017 221

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

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

Table 6	RETAIL TAX RATES	SFOR
WELLTON REGION / CITY CODE: WT COUNTY CODE: YMA	BUSINESS CODE	TAX RATE
All tax rates are expressed as percentage (%) unless other	wise 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)		

S TAX RATE
2.20
1.69
2.20
1.69
2.20
1.69
-
-
-
2.20
-
2.20

SALES IN MUNICIPALITIES

WILLCOX REGION / CITY CODE: WC COUNTY CODE: COH	BUSINESS	TAX RATE
All tax rates are expressed as percentage (%) unless otherwise noted.		
Medical Marijuana Retail Sales	203	3.00
Medical Marijuana Retail Sales-Single Item Over \$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)		
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)		

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

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	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