Transaction Privilege and Other Tax Rate Tables

RATE CHANGE(S) EFFECTIVE OCTOBER 1, 2025

- Town of Clifton
- City of Maricopa
- Phoenix Special Tax District
- Special Taxing District-Maricopa

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

- Town of Clifton
- City of Maricopa

(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

Arizona Sta	ate, County and City				I	KANSA	CHON	PRIVIL	EGE A	ו ט טמו	HER I	AX RAT	F IABL	ES		Effective (October 1, 20
	TABLE 1						TAX R	ATES FO	R SALE	S IN THE	SE COU	INTIES					
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 Filer (STATE TAX ONLY)
002 M	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 l	Jtilities	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 7	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 F	Private (Rail) Car	6.10%	6.90%	6.60%	6.60%	6.60%	6.30%	5.60%	6.43%	6.10%	6.70%	6.60%	6.35%	6.712%	6.10%	.056%	.0672%
008 F	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 F	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 J	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 F	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 <i>A</i>	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 F	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 F	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 F	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 N	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 เ	Jse 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 เ	Jse 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 l	Jse 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 N	Municipal Water ^c	65¢	65¢	65¢	65¢	65¢	65¢	65¢	65¢	65¢	65¢	65¢	65¢	65¢	65¢	N/A	N/A
049 J	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 J	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 F	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 l	Jse Tax Direct Payments i	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	N/A	N/A
153 F	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 9	911 Telecommunications ^g	20¢	20¢	20¢	20¢	20¢	20¢	20¢	20¢	20¢	20¢	20¢	20¢	20¢	20¢	N/A	N/A
912	E911 Prepaid Wireless j	0.8%	0.8%	0. 8%	0.8%	0.8%	0. 8%	0.8%	0. 8%	0.8%	0.8%	0.8%	0. 8%	0. 8%	0. 8%	N/A	N/A

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

(A) "Additional Tax" means in addition to Restaurant Tax.	(C) "Additional Tax" means in addition to Commercial Lease.	Review each City/Town for tax on Food for Home Consumption.
(B) If you report under Hotel (Business code 044), this city has an Additional	(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.

TRANSACTION PRIVILEGE AND OTHER TAX RATE TABLES

Effective October 1, 2025

TABLE 2	ax Rate Loc			MUNICIPALITIES				All tay rat	es are expressed as percentages (%) uni	ive Uctob		
DECIC	N/ BUSINES	S TAX		DE	EGION /	BUSINESS	TAX		DECION			
CITY CO	ODE CODE	RATE	COUNTY	CITY/TOWN NAME	YCODE	CODE	RATE	COUNTY	CITY/TOWN NAME CITY COD		RATE	COUNT
APACHE JUNCTION AJ		0.40	MAR/PNL		AV	040	0.50	MAR	BENSON BS	040	2.50	СОН
Advertising Amusements	018 012	2.40 2.40		Advertising Amusements		018 012	2.50 2.50		Advertising Amusements	018 012	3.50 3.50	
Contracting – Prime	012	2.40		Contracting – Prime		012	2.50		Contracting – Prime	012	4.00	
Contracting – Frine Contracting – Speculative Builders	015	2.40		Contracting – Filme Contracting – Speculative Builders		016	2.50		Contracting – Filme Contracting – Speculative Builders	015	4.00	
Contracting – Speculative Builders Contracting – Owner Builder	010	2.40		Contracting – Speculative Builders Contracting – Owner Builder		037	2.50		Contracting – Speculative Builders Contracting – Owner Builder	010	4.00	
Feed at Wholesale	116	2.40		Job Printing		010	2.50		Job Printing	010	3.50	
Job Printing	010	2.40		Manufactured Buildings		027	2.50		Jet Fuel Sales (cents per gallon)	049	\$.035	;
Manufactured Buildings	027	2.40		Timbering and Other Extraction		020	2.50		Manufactured Buildings	043	3.50	,
Timbering and Other Extraction	020	2.40		Severance – Metal Mining		019	0.10		Timbering and Other Extraction	020	3.50	
Severance – Metal Mining	019	0.10		Publication		009	2.50		Severance – Metal Mining	019	0.10	
Publication	009	2.40		Hotels		044	2.50		Publication	009	3.50	
Hotels	044	2.40		Hotel/Motel (Additional Tax) ^B		144	2.00		Hotels	044	3.50	
Hotel/Motel (Additional Tax) ^B	144	2.40		Commercial Rental, Leasing, & Licensing for	r Use	213	2.50		Hotel/Motel (Additional Tax) ^B	144	2.00	
Commercial Rental, Leasing, & Licensing for U	se 213	2.20		Rental, Leasing, & Licensing for Use of TPP	•	214	2.50		Commercial Rental, Leasing, & Licensing for Us	e 213	2.50	
Rental Occupancy	040	2.20		Restaurant and Bars		011	2.50		Rental, Leasing, & Licensing for Use of TPP	214	2.50	
Rental, Leasing, & Licensing for Use of TPP	214	2.40		Retail Sales		017	2.50		Restaurant and Bars	011	3.50	
Restaurant and Bars	011	2.40		Retail Sales (Single Item Over \$5,000)		717	1.50		Retail Sales	017	3.50	
Retail Sales	017	2.40		Retail Sales Food for Home Consumption		062	2.50		Retail Sales (Single Item Over \$5,000)	717	1.00	
Retail Sales (Single Item Portion Over \$2,000)	297	1.40		MRRA Amount D		315	2.50		Retail Sales Food for Home Consumption	062	3.50	
Retail Sales Food for Home Consumption	062	2.40		Communications		005	2.50		MRRA Amount D	315	3.50	
MRRA Amount D	315	2.40		Transporting		006	2.50		Communications	005	3.50	
Communications	005	3.40		Utilities		004	2.50		Transporting	006	3.50	
Transporting	006	2.40		Use Tax Purchases		029	1.50		Utilities	004	3.50	
Utilities	004	3.40		Use Tax From Inventory		030	1.50		Jet Fuel Use Tax (cents per gallon)	051	\$.035	5
Use Tax Purchases	029	2.40							Use Tax Purchases	029	3.50	
Use Tax (Single Item Portion Over \$2,000) Use Tax From Inventory	299 030	1.40 2.40							Use Tax Purchases (Single Item Over \$5,000) Use Tax From Inventory	729 030	1.00 3.50	
CITY/TOWN NAME REC	GION/ BUSINE	SS TAX	COUNTY	CITY/TOWN NAME	REGION /	BUSINESS	TAX	COUNTY	CITY/TOWN NAME REGION	/ BUSINESS	S TAX	COUNTY
CITY/TOWN NAME CITY	CODE CODE			CITY/TOWN NAME	CITY CODE		TAX RATE	COUNTY	CITY COD		S TAX RATE	COUNTY
BISBEE B	CODE CODE	RATE	СОН	BUCKEYE C		CODE	RATE	COUNTY	BULLHEAD CITY BH	E CODE	RATE	COUNTY
BISBEE BAdvertising	CODE CODE BB 018	3.50	СОН	BUCKEYE Advertising	CITY CODE	CODE 018	3.00		BULLHEAD CITY Advertising	018	2.00	
BISBEE B Advertising Amusements	CODE CODE BB 018 012	3.50 3.50	СОН	BUCKEYE Advertising Amusements	CITY CODE	018 012	3.00 3.00		BULLHEAD CITY Advertising Amusements	018 012	2.00 2.00	
BISBE B Advertising Amusements Contracting – Prime	CODE CODE 8B 018 012 015	3.50 3.50 3.50	СОН	BUCKEYE Advertising Amusements Contracting – Prime	CITY CODE	018 012 015	3.00 3.00 3.00		BULLHEAD CITY Advertising Amusements Contracting – Prime	018 012 015	2.00 2.00 2.00	
BISBEE B Advertising Amusements Contracting – Prime Contracting – Speculative Builders	CODE CODE BB 018 012 015 016	3.50 3.50 3.50 3.50 3.50	СОН	BUCKEYE Advertising Amusements Contracting – Prime Contracting – Speculative Builders	CITY CODE	018 012 015 016	3.00 3.00 3.00 3.00 3.00		BULL HEAD CITY Advertising Amusements Contracting – Prime Contracting – Speculative Builders	018 012 015 016	2.00 2.00 2.00 2.00 2.00	
BISBEE B Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder	CODE CODE BB 018 012 015 016 037	3.50 3.50 3.50 3.50 3.50 3.50	СОН	BUCKEYE Advertising Amuse ments Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder	CITY CODE	018 012 015 016 037	3.00 3.00 3.00 3.00 3.00 3.00		BULL HEAD CITY Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder	018 012 015 016 037	2.00 2.00 2.00 2.00 2.00 2.00	
BISBEE Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Feed at Wholesale	CODE CODE BB 018 012 015 016 037 116	3.50 3.50 3.50 3.50 3.50 3.50	СОН	BUCKEYE Advertising Amuse ments Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Feed at Wholesale	CITY CODE	018 012 015 016 037 116	3.00 3.00 3.00 3.00 3.00 3.00 3.00		BULLHEAD CITY Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing	018 012 015 016 037 010	2.00 2.00 2.00 2.00 2.00 2.00 2.00	
BISBEE B Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Feed at Wholesale Job Printing	CODE CODE BB 018 012 015 016 037	3.50 3.50 3.50 3.50 3.50 3.50	сон	BUCKEYE Advertising Amuse ments Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder	CITY CODE	018 012 015 016 037	3.00 3.00 3.00 3.00 3.00 3.00		BULL HEAD CITY Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder	018 012 015 016 037	2.00 2.00 2.00 2.00 2.00 2.00	
BISBEE B Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Feed at Wholesale Job Printing Manufactured Buildings	CODE CODE BB 018 012 015 016 037 116 010	3.50 3.50 3.50 3.50 3.50 3.50 3.50	СОН	BUCKEYE Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Feed at Wholesale Job Printing	CITY CODE	018 012 015 016 037 116 010	3.00 3.00 3.00 3.00 3.00 3.00 3.00 3.00		BULLHEAD CITY BH Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing Jet Fuel Sales (cents per gallon)	018 012 015 016 037 010 049	2.00 2.00 2.00 2.00 2.00 2.00 2.00 8.03	
BISBEE B Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Feed at Wholesale Job Printing Manufactured Buildings Timbering and Other Extraction	CODE CODE BB 018 012 015 016 037 116 010 027	3.50 3.50 3.50 3.50 3.50 3.50 3.50 3.50	сон	EUCKEYE Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Feed at Wholesale Job Printing Manufactured Buildings	CITY CODE	018 012 015 016 037 116 010 027	3.00 3.00 3.00 3.00 3.00 3.00 3.00 3.00		BULLHEAD CITY Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing Jet Fuel Sales (cents per gallon) Manufactured Buildings	018 012 015 016 037 010 049 027	2.00 2.00 2.00 2.00 2.00 2.00 2.00 \$.03 2.00	
BISBEE B Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Feed at Wholesale Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication	CODE CODE BB 018 012 015 016 037 116 010 027 020	3.50 3.50 3.50 3.50 3.50 3.50 3.50 3.50	сон	BUCKEYE Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Feed at Wholesale Job Printing Manufactured Buildings Timbering and Other Extraction	CITY CODE	018 012 015 016 037 116 010 027 020	3.00 3.00 3.00 3.00 3.00 3.00 3.00 3.00		Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing Jet Fuel Sales (cents per gallon) Manufactured Buildings Timbering and Other Extraction	018 012 015 016 037 010 049 027 020	2.00 2.00 2.00 2.00 2.00 2.00 2.00 \$.03 2.00 2.00	
BISBEE B Advertising	CODE CODE BB 018 012 015 016 037 116 010 027 020 019	3.50 3.50 3.50 3.50 3.50 3.50 3.50 3.50	СОН	BUCKEYE Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Feed at Wholesale Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining	CITY CODE	018 012 015 016 037 116 010 027 020 019	3.00 3.00 3.00 3.00 3.00 3.00 3.00 3.00		BULL HEAD CITY Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing Jet Fuel Sales (cents per gallon) Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining	018 012 015 016 037 010 049 027 020 019	2.00 2.00 2.00 2.00 2.00 2.00 2.00 \$.03 2.00 2.00 0.10	
BISBEE BAdvertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Feed at Wholesale Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Hotel/Motel (Additional Tax) ^B	CODE CODE 88 018 012 015 016 037 116 010 027 020 019 009 044 144	3.50 3.50 3.50 3.50 3.50 3.50 3.50 3.50	СОН	BUCKEYE Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Feed at Wholesale Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Hotel/Motel (Additional Tax) ^B	BE	018 012 015 016 037 116 010 027 020 019 009 044 144	3.00 3.00 3.00 3.00 3.00 3.00 3.00 3.00		BULLHEAD CITY Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing Jet Fuel Sales (cents per gallon) Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Hotel/Motel (Additional Tax) ^B	CODE 018 012 015 016 037 010 049 027 020 019 009 044 144	2.00 2.00 2.00 2.00 2.00 2.00 2.00 3.03 2.00 0.10 2.00 2.00 3.00	
BISBEE Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Feed at Wholesale Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Hotel/Motel (Additional Tax) ^B Commercial Rental, Leasing, & Licensing for U	CODE CODE 8B 018 012 015 016 037 116 010 027 020 019 009 044 144 se 213	3.50 3.50 3.50 3.50 3.50 3.50 3.50 3.50	СОН	BUCKEYE Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Feed at Wholesale Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Hotel/Motel (Additional Tax) ^B Commercial Rental, Leasing, & Licensing for	BE	018 012 015 016 037 116 010 027 020 019 009 044 144 213	3.00 3.00 3.00 3.00 3.00 3.00 3.00 3.00		BULLHEAD CITY Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing Jet Fuel Sales (cents per gallon) Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Hotel/Motel (Additional Tax) ^B Commercial Rental, Leasing, & Licensing for Us	CODE 018 012 015 016 037 010 049 027 020 019 009 044 144 e 213	2.00 2.00 2.00 2.00 2.00 2.00 2.00 2.00	
BISBEE Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Feed at Wholesale Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Hotel/Motel (Additional Tax) ^B Commercial Rental, Leasing, & Licensing for U Rental, Leasing, & Licensing for Use of TPP	CODE CODE 8B 018 019 015 016 037 116 010 027 020 019 009 044 144 se 213	3.50 3.50 3.50 3.50 3.50 3.50 3.50 3.50	СОН	BUCKEYE Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Feed at Wholesale Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Hotel/Motel (Additional Tax) ^B Commercial Rental, Leasing, & Licensing for Rental Occupancy	BE TUSE	018 012 015 016 037 116 010 027 020 019 009 044 144 213 040	3.00 3.00 3.00 3.00 3.00 3.00 3.00 3.00		BULLHEAD CITY Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing Jet Fuel Sales (cents per gallon) Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Hotel/Motel (Additional Tax) ^B Commercial Rental, Leasing, & Licensing for Use Rental, Leasing, & Licensing for Use of TPP	CODE 018 012 015 016 037 010 049 027 020 019 009 044 144 e 213 214	2.00 2.00 2.00 2.00 2.00 2.00 2.00 2.00	
BISBEE BAdvertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Feed at Wholesale Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Hotel/Motel (Additional Tax) ^B Commercial Rental, Leasing, & Licensing for U Rental, Leasing, & Licensing for Use of TPP Restaurant and Bars	CODE CODE IB 018 012 015 016 037 116 010 027 020 019 009 044 144 se 213 214 011	3.50 3.50 3.50 3.50 3.50 3.50 3.50 3.50	СОН	BUCKEYE Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Feed at Wholesale Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Hotel/Motel (Additional Tax) ^B Commercial Rental, Leasing, & Licensing for Rental Occupancy Rental, Leasing, & Licensing for Use of TPP	BE TUSE	018 012 015 016 037 116 010 027 020 019 009 044 144 213 040 214	3.00 3.00 3.00 3.00 3.00 3.00 3.00 3.00		BULLHEAD CITY Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing Jet Fuel Sales (cents per gallon) Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Hotel/Motel (Additional Tax) ^B Commercial Rental, Leasing, & Licensing for Us Rental, Leasing, & Licensing for Use of TPP Restaurant and Bars	CODE 018 012 015 016 037 010 049 027 020 019 009 044 144 e 213 214 011	2.00 2.00 2.00 2.00 2.00 2.00 2.00 2.00	
BISBEE Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Feed at Wholesale Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Hotel/Motel (Additional Tax) ^B Commercial Rental, Leasing, & Licensing for U Rental, Leasing, & Licensing for Use of TPP Restaurant and Bars Retail Sales	CODE CODE 18 018 012 015 016 037 116 010 027 020 019 009 044 144 se 213 214 011 017	3.50 3.50 3.50 3.50 3.50 3.50 3.50 3.50	СОН	BUCKEYE Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Feed at Wholesale Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Hotel/Motel (Additional Tax) ^B Commercial Rental, Leasing, & Licensing for Rental Occupancy Rental, Leasing, & Licensing for Use of TPP Restaurant and Bars	BE TUSE	018 012 015 016 037 116 010 027 020 019 009 044 144 213 040 214 011	3.00 3.00 3.00 3.00 3.00 3.00 3.00 3.00		BULLHEAD CITY Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing Jet Fuel Sales (cents per gallon) Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Hotel/Motel (Additional Tax) ^B Commercial Rental, Leasing, & Licensing for Us Rental, Leasing, & Licensing for Use of TPP Restaurant and Bars Retail Sales	CODE 018 012 015 016 037 010 049 027 020 019 009 044 144 e 213 214 011 017	2.00 2.00 2.00 2.00 2.00 2.00 2.00 2.00	
BISBEE Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Feed at Wholesale Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Hotel/Motel (Additional Tax) ^B Commercial Rental, Leasing, & Licensing for U Rental, Leasing, & Licensing for Use of TPP Restaurant and Bars Retail Sales Retail Sales Food for Home Consumption	CODE CODE ### CODE 188	3.50 3.50 3.50 3.50 3.50 3.50 3.50 3.50	СОН	BUCKEYE Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Feed at Wholesale Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Hotel/Motel (Additional Tax) ^B Commercial Rental, Leasing, & Licensing for Rental Occupancy Rental, Leasing, & Licensing for Use of TPP Restaurant and Bars Retail Sales	BE TUSE	018 012 015 016 037 116 010 027 020 019 009 044 144 213 040 214 011	3.00 3.00 3.00 3.00 3.00 3.00 3.00 3.00		BULLHEAD CITY Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing Jet Fuel Sales (cents per gallon) Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Hotel/Motel (Additional Tax) ^B Commercial Rental, Leasing, & Licensing for Us Rental, Leasing, & Licensing for Use of TPP Restaurant and Bars Retail Sales MRRA Amount D	CODE 018 012 015 016 037 010 049 027 020 019 009 044 144 e 213 214 011 017 315	2.00 2.00 2.00 2.00 2.00 2.00 2.00 2.00	
BISBEE Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Feed at Wholesale Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Hotels Hotel/Motel (Additional Tax) ^B Commercial Rental, Leasing, & Licensing for U Rental, Leasing, & Licensing for Use of TPP Restaurant and Bars Retail Sales Retail Sales Food for Home Consumption MRRA Amount	CODE CODE 8B 018 019 015 016 037 116 010 027 020 019 009 044 144 se 213 214 011 017 062 315	3.50 3.50 3.50 3.50 3.50 3.50 3.50 3.50	СОН	BUCKEYE Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Feed at Wholesale Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Hotel/Motel (Additional Tax) ^B Commercial Rental, Leasing, & Licensing for Rental Occupancy Rental, Leasing, & Licensing for Use of TPP Restaurant and Bars Retail Sales Retail Sales (Single Item Over \$5,000)	BE TUSE	018 012 015 016 037 116 010 027 020 019 009 044 144 213 040 214 011 017 717	3.00 3.00 3.00 3.00 3.00 3.00 3.00 3.00		BULLHEAD CITY Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing Jet Fuel Sales (cents per gallon) Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Hotel/Motel (Additional Tax) ^B Commercial Rental, Leasing, & Licensing for Us Rental, Leasing, & Licensing for Use of TPP Restaurant and Bars Retail Sales MRRA Amount D Communications	CODE 018 012 015 016 037 010 049 027 020 019 009 044 144 e 213 214 011 017 315 005	2.00 2.00 2.00 2.00 2.00 2.00 2.00 2.00	
BISBEE BAdvertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Speculative Builders Contracting – Owner Builder Feed at Wholesale Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Hotel/Motel (Additional Tax) ^B Commercial Rental, Leasing, & Licensing for U Rental, Leasing, & Licensing for US Retail Sales Retail Sales Retail Sales Food for Home Consumption MRRA Amount ^D Communications	CODE CODE IB 018 012 015 016 037 116 010 027 020 019 009 044 144 se 213 214 011 017 062 315 005	3.50 3.50 3.50 3.50 3.50 3.50 3.50 3.50	СОН	BUCKEYE Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Feed at Wholesale Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Hotel/Motel (Additional Tax) ^B Commercial Rental, Leasing, & Licensing for Rental Occupancy Rental, Leasing, & Licensing for Use of TPP Restaurant and Bars Retail Sales Retail Sales (Single Item Over \$5,000) Retail Sales Food for Home Consumption	BE TUSE	018 012 015 016 037 116 010 027 020 019 009 044 144 213 040 214 011 017 717	3.00 3.00 3.00 3.00 3.00 3.00 3.00 3.00		BULLHEAD CITY BH Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing Jet Fuel Sales (cents per gallon) Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Hotel/Motel (Additional Tax) ^B Commercial Rental, Leasing, & Licensing for Us Rental, Leasing, & Licensing for Use of TPP Restaurant and Bars Retail Sales MRRA Amount D Communications Transporting	CODE 018 012 015 016 037 010 049 027 020 019 009 044 144 213 214 011 017 315 005 006	2.00 2.00 2.00 2.00 2.00 2.00 2.00 2.00	
BISBEE Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Feed at Wholesale Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Hotel/Motel (Additional Tax) ^B Commercial Rental, Leasing, & Licensing for U Rental, Leasing, & Licensing for Use of TPP Restaurant and Bars Retail Sales Retail Sales Food for Home Consumption MRRA Amount D Communications Transporting	CODE CODE IB 018 012 015 016 037 116 010 027 020 019 009 044 144 se 213 214 011 017 062 315 005 006	3.50 3.50 3.50 3.50 3.50 3.50 3.50 3.50	СОН	BUCKEYE Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Feed at Wholesale Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Hotel/Motel (Additional Tax) ^B Commercial Rental, Leasing, & Licensing for Rental Occupancy Rental, Leasing, & Licensing for Use of TPP Restaurant and Bars Retail Sales Retail Sales (Single Item Over \$5,000) Retail Sales Food for Home Consumption MRRA Amount D	BE TUSE	018 012 015 016 037 116 010 027 020 019 009 044 144 213 040 214 011 017 717	3.00 3.00 3.00 3.00 3.00 3.00 3.00 3.00		BULLHEAD CITY Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing Jet Fuel Sales (cents per gallon) Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Hotel/Motel (Additional Tax) ^B Commercial Rental, Leasing, & Licensing for Us Rental, Leasing, & Licensing for Use of TPP Restaurant and Bars Retail Sales MRRA Amount D Communications Transporting Utilities	CODE 018 012 015 016 037 010 049 027 020 019 009 044 144 e 213 214 011 017 315 005 006 004	2.00 2.00 2.00 2.00 2.00 2.00 2.00 2.00	
BISBEE Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Feed at Wholesale Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Hotel/Motel (Additional Tax) ^B Commercial Rental, Leasing, & Licensing for U Rental, Leasing, & Licensing for Use of TPP Restaurant and Bars Retail Sales Retail Sales Food for Home Consumption MRRA Amount D Communications Transporting	CODE CODE IB 018 012 015 016 037 116 010 027 020 019 009 044 144 se 213 214 011 017 062 315 005	3.50 3.50 3.50 3.50 3.50 3.50 3.50 3.50	СОН	BUCKEYE Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Feed at Wholesale Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Hotel/Motel (Additional Tax) ^B Commercial Rental, Leasing, & Licensing for Rental Occupancy Rental, Leasing, & Licensing for Use of TPP Restaurant and Bars Retail Sales Retail Sales (Single Item Over \$5,000) Retail Sales Food for Home Consumption MRRA Amount ^D Communications	BE TUSE	018 012 015 016 037 116 010 027 020 019 009 044 144 213 040 214 011 017 717 062 315	3.00 3.00 3.00 3.00 3.00 3.00 3.00 3.00		BULLHEAD CITY Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing Jet Fuel Sales (cents per gallon) Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Hotel/Motel (Additional Tax) ^B Commercial Rental, Leasing, & Licensing for Us Rental, Leasing, & Licensing for Use of TPP Restaurant and Bars Retail Sales MRRA Amount D Communications Transporting Utilities Jet Fuel Use Tax (cents per gallon)	CODE 018 012 015 016 037 010 049 027 020 019 009 044 144 e 213 214 011 017 315 005 006 004 051	2.00 2.00 2.00 2.00 2.00 2.00 2.00 2.00	
BISBEE Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Feed at Wholesale Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Hotel/Motel (Additional Tax) ^B Commercial Rental, Leasing, & Licensing for U Rental, Leasing, & Licensing for Use of TPP Restaurant and Bars Retail Sales Retail Sales Food for Home Consumption MRRA Amount D Communications Transporting	CODE CODE IB 018 012 015 016 037 116 010 027 020 019 009 044 144 se 213 214 011 017 062 315 005 006	3.50 3.50 3.50 3.50 3.50 3.50 3.50 3.50	СОН	BUCKEYE Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Feed at Wholesale Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Hotel/Motel (Additional Tax) ^B Commercial Rental, Leasing, & Licensing for Rental Occupancy Rental, Leasing, & Licensing for Use of TPP Restaurant and Bars Retail Sales Retail Sales (Single Item Over \$5,000) Retail Sales Food for Home Consumption MRRA Amount D Communications Transporting	BE TUSE	018 012 015 016 037 116 010 027 020 019 009 044 144 213 040 214 017 717 062 315 005	3.00 3.00 3.00 3.00 3.00 3.00 3.00 3.00		BULLHEAD CITY Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing Jet Fuel Sales (cents per gallon) Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Hotel/Motel (Additional Tax) ^B Commercial Rental, Leasing, & Licensing for Us Rental, Leasing, & Licensing for Use of TPP Restaurant and Bars Retail Sales MRRA Amount D Communications Transporting Utilities Jet Fuel Use Tax (cents per gallon) Use Tax Purchases	CODE 018 012 015 016 037 010 049 027 020 019 009 044 144 e 213 214 011 017 315 005 006 004 051 029	2.00 2.00 2.00 2.00 2.00 2.00 2.00 2.00	
BISBEE BAdvertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Feed at Wholesale Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Hotel/Motel (Additional Tax) ^B Commercial Rental, Leasing, & Licensing for U Rental, Leasing, & Licensing for Use of TPP Restaurant and Bars Retail Sales Food for Home Consumption MRRA Amount D Communications Transporting	CODE CODE IB 018 012 015 016 037 116 010 027 020 019 009 044 144 se 213 214 011 017 062 315 005 006	3.50 3.50 3.50 3.50 3.50 3.50 3.50 3.50	СОН	BUCKEYE Advertising Amusements Contracting – Speculative Builders Contracting – Owner Builder Feed at Wholesale Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Hotel/Motel (Additional Tax) ^B Commercial Rental, Leasing, & Licensing for Rental Occupancy Rental, Leasing, & Licensing for Use of TPP Restaurant and Bars Retail Sales Retail Sales (Single Item Over \$5,000) Retail Sales Food for Home Consumption MRRA Amount D Communications Transporting Utilities	BE TUSE	018 012 015 016 037 116 010 027 020 019 009 044 144 213 040 214 017 717 062 315 005 006 004	3.00 3.00 3.00 3.00 3.00 3.00 3.00 3.00		BULLHEAD CITY Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing Jet Fuel Sales (cents per gallon) Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Hotel/Motel (Additional Tax) ^B Commercial Rental, Leasing, & Licensing for Us Rental, Leasing, & Licensing for Use of TPP Restaurant and Bars Retail Sales MRRA Amount D Communications Transporting Utilities Jet Fuel Use Tax (cents per gallon)	CODE 018 012 015 016 037 010 049 027 020 019 009 044 144 e 213 214 011 017 315 005 006 004 051	2.00 2.00 2.00 2.00 2.00 2.00 2.00 2.00	
BISBEE BAdvertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Feed at Wholesale Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Hotel/Motel (Additional Tax) ^B Commercial Rental, Leasing, & Licensing for U Rental, Leasing, & Licensing for Use of TPP Restaurant and Bars Retail Sales Food for Home Consumption MRRA Amount D Communications Transporting	CODE CODE IB 018 012 015 016 037 116 010 027 020 019 009 044 144 se 213 214 011 017 062 315 005 006	3.50 3.50 3.50 3.50 3.50 3.50 3.50 3.50	СОН	BUCKEYE Advertising Amusements Contracting – Speculative Builders Contracting – Owner Builder Feed at Wholesale Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Hotel/Motel (Additional Tax) ^B Commercial Rental, Leasing, & Licensing for Rental Occupancy Rental, Leasing, & Licensing for Use of TPP Restaurant and Bars Retail Sales Retail Sales (Single Item Over \$5,000) Retail Sales Food for Home Consumption MRRA Amount D Communications Transporting Utilities Use Tax Purchases	BE TUSE	018 012 015 016 037 116 010 027 020 019 009 044 144 213 040 214 011 017 717 062 315 005 006 004 029	3.00 3.00 3.00 3.00 3.00 3.00 3.00 3.00		BULLHEAD CITY Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing Jet Fuel Sales (cents per gallon) Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Hotel/Motel (Additional Tax) ^B Commercial Rental, Leasing, & Licensing for Us Rental, Leasing, & Licensing for Use of TPP Restaurant and Bars Retail Sales MRRA Amount D Communications Transporting Utilities Jet Fuel Use Tax (cents per gallon) Use Tax Purchases	CODE 018 012 015 016 037 010 049 027 020 019 009 044 144 e 213 214 011 017 315 005 006 004 051 029	2.00 2.00 2.00 2.00 2.00 2.00 2.00 2.00	
BISBEE B Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Feed at Wholesale Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels	CODE CODE IB 018 012 015 016 037 116 010 027 020 019 009 044 144 se 213 214 011 017 062 315 005 006	3.50 3.50 3.50 3.50 3.50 3.50 3.50 3.50	СОН	BUCKEYE Advertising Amusements Contracting – Speculative Builders Contracting – Owner Builder Feed at Wholesale Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Hotel/Motel (Additional Tax) ^B Commercial Rental, Leasing, & Licensing for Rental Occupancy Rental, Leasing, & Licensing for Use of TPP Restaurant and Bars Retail Sales Retail Sales (Single Item Over \$5,000) Retail Sales Food for Home Consumption MRRA Amount D Communications Transporting Utilities	BE TUSE	018 012 015 016 037 116 010 027 020 019 009 044 144 213 040 214 017 717 062 315 005 006 004	3.00 3.00 3.00 3.00 3.00 3.00 3.00 3.00		BULLHEAD CITY Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing Jet Fuel Sales (cents per gallon) Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Hotel/Motel (Additional Tax) ^B Commercial Rental, Leasing, & Licensing for Us Rental, Leasing, & Licensing for Use of TPP Restaurant and Bars Retail Sales MRRA Amount D Communications Transporting Utilities Jet Fuel Use Tax (cents per gallon) Use Tax Purchases	CODE 018 012 015 016 037 010 049 027 020 019 009 044 144 e 213 214 011 017 315 005 006 004 051 029	2.00 2.00 2.00 2.00 2.00 2.00 2.00 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.

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 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 YAV **CAMP VERDE** CE **CAREFREE** CA MAR **CASA GRANDE** CG PNL Advertising 018 3.65 Advertising 018 3.00 Advertising 018 1.80 Amusements 012 3.65 Amusements 012 3.00 Amusements 012 1.80 Contracting - Prime 015 3.65 Contracting - Prime 015 4.00 Contracting - Prime 015 4.00 Contracting - Speculative Builders 016 3.65 Contracting - Speculative Builders 016 4.00 Contracting - Speculative Builders 016 4.00 Contracting - Owner Builder 037 3.65 Contracting - Owner Builder 037 4.00 Contracting - Owner Builder 037 4.00 Job Printing 010 3.65 Job Printing 010 3.00 Job Printing 010 1.80 Manufactured Buildings 027 3.65 Manufactured Buildings 027 3.00 Manufactured Buildings 027 1.80 Timbering and Other Extraction 020 3.65 Timbering and Other Extraction 020 3.00 Timbering and Other Extraction 020 1.80 Severance - Metal Mining Severance - Metal Mining 019 0.10 019 0.10 Severance - Metal Mining 019 0.10 Publication Publication Publication 009 3.65 009 3.00 009 1.80 Hotels Hotels Hotels 044 3.65 044 3.00 044 1.80 Hotel/Motel (Additional Tax)^B Hotel/Motel (Additional Tax)B 3.00 3.00 Hotel/Motel (Additional Tax)B 144 144 144 5.00 Commercial Rental, Leasing, & Licensing for Use Commercial Rental, Leasing, & Licensing for Use Commercial Rental, Leasing, & Licensing for Use 213 2.00 213 3.00 213 1.80 Rental, Leasing, & Licensing for Use of TPP Rental, Leasing, & Licensing for Use of TPP Rental, Leasing, & Licensing for Use of TPP 214 3.65 214 3.00 214 1.80 Restaurant and Bars 3.65 Restaurant and Bars 011 3.00 Restaurant and Bars 011 011 1.80 Retail Sales Retail Sales Retail Sales 017 3.65 017 3.00 017 2.00 Retail Sales (Single Item Portion Over \$5,000) Retail Sales Food for Home Consumption Retail Sales (Single Item Portion Over \$5,000) 357 1.00 062 2.00 357 1.50 MRRA Amount D MRRA Amount D Retail Sales Food for Home Consumption 315 3.65 315 3.00 062 2.00 MRRA Amount D Communications 005 3.65 Communications 005 3.00 315 2.00 Communications Transporting 006 3.65 Transporting 006 3.00 005 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

Effective October 1, 2025

	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
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 fo	or Use	213	3.00		Commercial Rental, Leasing, & Licensing for	Use	213	1.50		Commercial Rental, Leasing, & Licensing for	Use	213	3.00	
Rental Occupancy		040	3.00		Rental, Leasing, & Licensing for Use of TPP		214	1.50		Rental Occupancy		040	3.00	
Rental, Leasing, & Licensing for Use of TPF	>	214	3.00		Restaurant and Bars		011	1.80		Rental, Leasing, & Licensing for Use of TPP		214	4.00	
Restaurant and Bars		011	3.00		Retail Sales		017	1.50		Restaurant and Bars		011	4.00	
Retail Sales		017	3.00		Retail Sales Food for Home Consumption		062	1.50		Retail Sales		017	4.00	
Retail Sales Food for Home Consumption		062	3.00		MRRA Amount D		315	1.50		Retail Sales Food for Home Consumption		062	4.00	
MRRA Amount D		315	3.00		Communications		005	2.75		MRRA Amount D		315	4.00	
Communications		005	3.00		Transporting		006	1.50		Communications		005	4.00	
Transporting		006	3.00		Utilities		004	2.75		Transporting		006	4.00	
Utilities		004	3.00		Jet Fuel Use Tax (cents per gallon)		051	\$.023		Utilities		004	4.00	
Use Tax Purchases		029	3.00		Use Tax Purchases		029	1.50		Jet Fuel Use Tax (cents per gallon)		051	\$.015	
Use Tax From Inventory		030	3.00		Use Tax From Inventory		030	1.50		Use Tax Purchases		029	3.00	
•					-					Use Tax From Inventory		030	3.00	

(A) "Additional Tax" means in addition to Restaurant Tax.	(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 October 1, 2025

030

3.00

TABLE 2	<u> </u>		<u> </u>	MUNICIPALITIES					All tax rates are expressed as percentages (%) unless otherwise noted.					
CITY/TOWN NAME	REGION / CITY CODE	BUSINESS CODE	TAX RATE	COUNTY	CITY/TOWN NAME	REGION/CITY CODE	BUSINESS CODE	TAX RATE COUNTY		REGION/ E	BUSINESS CODE	TAX RATE	COUNTY	
CLARKDALE	CD			YAV	CLIFTON	CF		GRN	COLORADO CITY	CC			MOH	
Advertising		018	3.50		Advertising		018	3.00	Advertising		018	3.00		
Amusements		012	3.50		Amusements		012	3.00	Amusements		012	7.00		
Contracting – Prime		015	4.50		Contracting – Prime		015	3.00	Contracting – Prime		015	2.00		
Contracting – Speculative Builders		016	4.50		Contracting – Speculative Builders		016	3.00	Contracting – Speculative Builders		016	2.00		
Contracting – Owner Builder		037	4.50		Contracting – Owner Builder		037	3.00	Contracting – Owner Builder		037	2.00		
Job Printing		010	3.50		Job Printing		010	3.00	Job Printing		010	2.00		
Manufactured Buildings		027	3.50		Manufactured Buildings		027	3.00	Manufactured Buildings		027	2.00		
Timbering and Other Extraction		020	3.50		Timbering and Other Extraction		020	3.00	Timbering and Other Extraction		020	2.00		
Severance – Metal Mining		019	0.10		Severance – Metal Mining		019	0.10	Severance – Metal Mining		019	0.10		
Publication		009	3.50		Publication		009	3.00	Publication		009	2.00		
Hotels		044	3.50		Hotels		<mark>044</mark>	<mark>5.00</mark>	Hotels		044	7.00		
Hotel/Motel (Additional Tax) ^B		144	2.00		Hotel/Motel (Additional Tax) ^B		<mark>144</mark>	<mark>5.00</mark>	Hotel/Motel (Additional Tax) ^B		144	7.00		
Commercial Rental, Leasing, & Licensing	g for Use	213	3.00		Commercial Rental, Leasing, & Licensing for	r Use	213	3.00	Commercial Rental, Leasing, & Licensing for	Use	213	2.00		
Rental, Leasing, & Licensing for Use of T	PP	214	3.50		Rental, Leasing, & Licensing for Use of TPP	•	214	3.00	Rental Occupancy		040	2.00		
Restaurant and Bars		011	3.50		Restaurant and Bars		011	3.00	Rental, Leasing, & Licensing for Use of TPP		214	2.00		
Retail Sales		017	3.50		Retail Sales		017	3.00	Restaurant and Bars		011	3.50		
Retail Sales Food for Home Consumption	n	062	3.00		Retail Sales (Single Item Portion Over \$10,0	000)	<mark>367</mark>	2.00	Retail Sales		017	3.00		
MRRA Amount D		315	3.50		Retail Sales Food for Home Consumption		062	3.00	Retail Sales Food for Home Consumption		062	3.00		
Communications		005	3.50		MRRA Amount D		315	3.00	MRRA Amount D		315	3.00		
Transporting		006	3.50		Communications		005	3.00	Communications		005	7.00		
Utilities		004	3.50		Transporting		006	3.00	Transporting		006	2.00		
					Utilities		004	3.00	Utilities		004	2.00		
					Use Tax Purchases		029	3.00	Use Tax Purchases		029	3.00		

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

CITY/TOWN NAME	REGION / CITY CODE	BUSINESS CODE	TAX RATE	COUNTY
COOLIDGE	CL			PNL
Advertising		018	3.00	
Amusements		012	3.00	
Contracting – Prime		015	4.00	
Contracting – Speculative Builders		016	4.00	
Contracting – Owner Builder		037	4.00	
Feed at Wholesale		116	3.00	
Job Printing		010	3.00	
Manufactured Buildings		027	3.00	
Timbering and Other Extraction		020	3.00	
Severance – Metal Mining		019	0.10	
Publication		009	3.00	
Hotels		044	3.00	
Hotel/Motel (Additional Tax) ^B		144	3.00	
Commercial Rental, Leasing, & Licensi	ng for Use	213	3.00	
Rental Occupancy		040	3.00	
Rental, Leasing, & Licensing for Use of	TPP	214	3.00	
Restaurant and Bars		011	3.00	
Retail Sales		017	3.00	
Retail Sales (Single Item Over \$10,000)	917	1.50	
Retail Sales Food for Home Consumpti	on	062	3.00	
MRRA Amount D		315	3.00	
Communications		005	3.00	
Transporting		006	3.00	
Utilities		004	3.00	
Use Tax Purchases		029	3.00	
Use Tax Purchases (Single Item Over S	\$10,000)	929	1.50	
Use Tax From Inventory		030	3.00	

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

Use Tax From Inventory

<mark>2.00</mark>

<mark>3.00</mark>

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

TRANSACTION PRIVILEGE AND OTHER TAX RATE TABLES

Effective October 1, 2025

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

CITY/TOWN NAME	CITY CODE	CODE	RATE	COUNTY		Y CODE	CODE	RATE	COUNTY	CITY/TOWN NAME CITY CO		CODE	RATE	COUNTY
EL MIRAGE	EM			MAR	ELOY	EL			PNL	<u>FLAGSTAFF</u> FS				COC
Advertising		018	3.00		Advertising		018	3.00		Advertising	1	018	2.486	
Amusements		012	3.00		Amusements		012	3.00		Amusements	1	012	2.486	
Contracting – Prime		015	3.00		Contracting – Prime		015	4.50		Contracting – Prime	1	015	2.486	
Contracting – Speculative Builders		016	3.00		Contracting – Speculative Builders		016	4.50		Contracting – Speculative Builders	1	016	2.486	
Contracting – Owner Builder		037	3.00		Contracting – Owner Builder		037	4.50		Contracting – Owner Builder	1	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	1	010	2.486	
Timbering and Other Extraction		020	3.00		Timbering and Other Extraction		020	3.00		Manufactured Buildings			2.486	
Severance – Metal Mining		019	0.10		Severance – Metal Mining		019	0.10		Timbering and Other Extraction			2.486	
Publication		009	3.00		Publication		009	3.00		Severance – Metal Mining			0.100	
Hotels		044	3.00		Hotels		044	4.00		Publication	1	009	2.486	
Hotel/Motel (Additional Tax) ^B		144	2.00		Hotel/Motel (Additional Tax) ^B		144	3.00		Hotels	1	044	4.486	
Commercial Rental, Leasing, & Licensing f	for Use	213	3.00		Commercial Rental, Leasing, & Licensing fo	or Use	213	3.00		Commercial Rental, Leasing, & Licensing for U	se '	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 TPP			2.486	
Restaurant and Bars		011	3.00		Rental, Leasing, & Licensing for Use of TPF	>	214	3.00		Restaurant and Bars	1	011	4.486	
Retail Sales		017	3.00		Restaurant and Bars		011	5.00		Retail Sales			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 \$6,00	00)	337	1.50		Communications	1	005	2.486	
Communications		005	3.00		Retail Sales Food for Home Consumption		062	2.00		Transporting	1		2.486	
Transporting		006	3.00		MRRA Amount D		315	3.00		Utilities	1	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	1	029	2.486	
Use Tax From Inventory		030	3.00		Utilities		004	3.00		Use Tax From Inventory	1	030	2.486	
					Use Tax Purchases		029	3.00						
					Use Tax Purchases-Single Item Portion Over	\$6,000	339	1.50						
					Use Tax From Inventory		030	3.00						

(A) "Additional Tax" means in addition to Restaurant Tax.	(C) "Additional Tax" means in addition to Commercial Lease.	Review each City/Town for tax on Food for Home Consumption.
(B) If you report under Hotel (Business code 044), this city has an Additional	(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.

005

006

004

029

030

2.00

2.00

2.00

2.00

2.00

MRRA Amount D

Communications

Use Tax Purchases

Use Tax From Inventory

Transporting

Utilities

Communications

Use Tax Purchases

Use Tax From Inventory

Transporting

Utilities

TRANSACTION PRIVILEGE AND OTHER TAX RATE TABLES

315

005

006

004

029

030

2.90

2.90

2.90

2.90

2.90

2.90

Transporting

Use Tax Purchases

Use Tax From Inventory

Utilities

Effective October 1, 2025

006

004

029

030

4.00

4.00

4.00

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** FL PNL **FOUNTAIN HILLS** FH MAR **FREDONIA** FD COC Advertising 018 2.00 Advertising 018 2.90 Advertising 018 4.00 Amusements 012 2.00 Amusements 012 2.90 Amuse ments 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 Severance - Metal Mining 019 0.10 019 0.10 019 0.10 Publication Publication Publication 009 2.00 009 2.90 009 4.00 Hotels Hotels Hotels 044 2.00 044 2.90 044 4.00 Hotel/Motel (Additional Tax)^B Hotel/Motel (Additional Tax)^B 2.00 Commercial Rental, Leasing, & Licensing for Use 213 144 144 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 2.00 Restaurant and Bars Retail Sales Food for Home Consumption 017 011 2.90 062 4.00 Retail Sales Food for Home Consumption Retail Sales MRRA Amount D 062 2.00 017 2.90 315 4.00 MRRA Amount D Retail Sales Food for Home Consumption Communications 315 2.00 062 2.90 005 4.00

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	TAX RATE	COUNTY
GILA BEND	GI			MAR	GILBERT	GB			MAR	GLENDALE	GE			MAR
Amusements		012	3.50		Advertising		018	2.00		Advertising		018	2.90	
Contracting – Prime		015	3.50		Amusements		012	2.00		Amusements		012	2.90	
Contracting – Speculative Builders		016	3.50		Contracting – Prime		015	2.00		Contracting – Prime		015	2.90	
Contracting – Owner Builder		037	3.50		Contracting – Speculative Builders		016	2.00		Contracting - Speculative Builders		016	2.90	
Feed at Wholesale		116	3.50		Contracting – Owner Builder		037	2.00		Contracting – Owner Builder		037	2.90	
Job Printing		010	3.50		Job Printing		010	2.00		Job Printing		010	2.90	
Manufactured Buildings		027	3.50		Manufactured Buildings		027	2.00		Jet Fuel Sales (cents per gallon)		049	\$.028	
Jet Fuel Sales (cents per gallon)		049	\$.03		Publication		009	2.00		Manufactured Buildings		027	2.90	
Timbering and Other Extraction		020	3.50		Hotels		044	2.00		Timbering and Other Extraction		020	2.90	
Severance – Metal Mining		019	0.10		Hotel/Motel (Additional Tax) ^B		144	5.00		Severance – Metal Mining		019	0.10	
Publication		009	3.50		Commercial Rental, Leasing, & Licen		213	2.00		Publication		009	2.90	
Hotels		044	3.50		Rental, Leasing, & Licensing for Use	of TPP	214	2.00		Hotels		044	2.90	
Hotel/Motel (Additional Tax) ^B		144	2.00		Restaurant and Bars		011	2.00		Hotel/Motel (Additional Tax) ^B		144	5.00	
Commercial Rental, Leasing, & Licensing		213	3.00		Retail Sales		017	2.00		Commercial Rental, Leasing, & Licens	ing for Use	213	2.90	
Rental, Leasing, & Licensing for Use of T	PP	214	3.50		Retail Sales Food for Home Consum	ption	062	2.00		Rental, Leasing, & Licensing for Use of	f TPP	214	2.90	
Restaurant and Bars		011	3.50		MRRA Amount D		315	2.00		Restaurant and Bars		011	3.90	
Retail Sales		017	3.50		Communications		005	2.00		Retail Sales		017	2.90	
Retail Sales Food for Home Consumption	1	062	3.50		Transporting		006	2.00		Retail Sales (Single Item Over \$5,000)	717	2.20	
MRRA Amount D		315	3.50		Utilities		004	2.00		Retail Sales Food for Home Consump	tion	062	2.50	
Communications		005	3.50		Use Tax Purchases		029	2.00		MRRA Amount D		315	2.90	
Transporting		006	3.50		Use Tax From Inventory		030	2.00		Communications		005	6.10	
Utilities		004	3.50							Transporting		006	2.90	
Jet Fuel Use Tax (cents per gallon)		051	\$.03							Utilities		004	2.90	
Use Tax Purchases		029	1.50							Jet Fuel Use Tax (cents per gallon)		051	\$.028	
Use Tax From Inventory		030	1.50							Use Tax Purchases		029	2.90	
										Use Tax (Single Item Over \$5,000)		729	2.20	
										Use Tax From Inventory		030	2.90	

(A) "Additional Tax" means in addition to Restaurant Tax.	(C) "Additional Tax" means in addition to Commercial Lease.	Review each City/Town for tax on Food for Home Consumption.
(B) If you report under Hotel (Business code 044), this city has an Additional	(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 October 1, 2025

TABLE 2			•		MUNICIPALITIES			All tax rates are expressed as percentages (%) unless otherwise noted.					1.	
	REGION /	BUSINESS	TAX RATE	COUNTY		REGION / CITY CODE	BUSINESS	TAX RATE	COUNTY		REGION /	BUSINESS	TAX RATE	COUNTY
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 Printing		010	3.30		Job Printing		010	2.50		Job Printing		010	4.00	
Manufactured Buildings		027	3.30		Jet Fuel Sales (cents per gallon)		049	\$.03		Manufactured Buildings		027	4.00	
Timbering and Other Extraction		020	3.30		Manufactured Buildings		027	2.50		Timbering and Other Extraction		020	4.00	
Severance – Metal Mining		019	0.10		Timbering and Other Extraction		020	2.50		Severance – Metal Mining		019	0.10	
Publication		009	3.30		Severance – Metal Mining		019	0.10		Publication		009	4.00	
Hotels		044	3.30		Publication		009	2.50		Hotels		044	4.00	
Hotel/Motel (Additional Tax) ^B		144	3.00		Hotels		044	2.50		Hotel/Motel (Additional Tax) ^B		144	6.00	
Commercial Rental, Leasing, & Licensing	for Use	213	2.00		Hotel/Motel (Additional Tax) ^B		144	2.50		Commercial Rental, Leasing, & Licensing for	Use	213	3.00	
Rental, Leasing, & Licensing for Use of TF	PP	214	3.30		Commercial Rental, Leasing, & Licensing f	for Use	213	2.50		Rental, Leasing, & Licensing for Use of TPP		214	4.00	
Restaurant and Bars		011	3.30		Rental, Leasing, & Licensing for Use of TP	PP	214	2.50		Restaurant and Bars		011	5.00	
Retail Sales		017	3.30		Restaurant and Bars		011	4.00		Retail Sales		017	4.00	
Retail Sales Food for Home Consumption		062	2.30		Retail Sales		017	2.50		Retail Sales Food for Home Consumption		062	4.00	
MRRA Amount D		315	3.30		Retail Sales (Single Item Over \$5,000)		717	1.20		MRRA Amount D		315	4.00	
Communications		005	3.30		Retail Sales Food for Home Consumption		062	2.00		Communications		005	4.00	
Transporting		006	3.30		MRRA Amount D		315	2.50		Transporting		006	4.00	
Utilities		004	3.30		Communications		005	2.50		Utilities		004	4.00	
Use Tax Purchases		029	3.30		Transporting		006	2.50		Use Tax Purchases		029	4.00	
Use Tax from Inventory		030	3.30		Utilities		004	2.50		Use Tax From Inventory		030	4.00	
					Jet Fuel Use Tax (cents per gallon)		051	\$.03						
					Use Tax Purchases		029	2.50		NOTE: Hotel/Motel (Additional Tax) is not a no	ew tax.			
					Use Tax Purchases (Single Item Over \$5,0	000)	729	1.20		It was collected by the City. As of 4/1/2015 it i	s			
					Use Tax From Inventory	,	030	2.50		collected by the Department of Revenue.				

	REGION / CITY CODE	BUSINESS CODE	TAX RATE	COUNTY		REGION /	BUSINESS CODE	TAX RATE	COUNTY		REGION /	BUSINESS CODE	TAX RATE	
HAYDEN	HY			GLA	HOLBROOK	НВ			NAV	HUACHUCA CITY	HC			
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	
ob 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	
Γimbering 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	r Use	213	3.00		Hotels		044	1.90	
lotel/Motel (Additional Tax) ^B		144	2.00		Rental, Leasing, & Licensing for Use of TPP	•	214	3.00		Commercial Rental, Leasing, & Licensing for	· Use	213	1.00	
Commercial Rental, Leasing, & Licensing	for Use	213	3.00		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 TF	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		062	3.00		Transporting		006	3.00		MRRA Amount D		315	1.90	
∕IRRA 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	
ransporting		006	3.00		Use Tax From Inventory		030	3.00		Utilities		004	1.90	
Itilities		004	3.00							Use Tax Purchases		029	1.90	
Jse Tax Purchases		029	3.00							Use Tax From Inventory		030	1.90	
Jse 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 October 1, 2025

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

CITY/TOWN NAME	REGION / CITY CODE	BUSINESS CODE	TAX RATE	COUNTY	CITY/TOWN NAME	REGION / CITY CODE	BUSINESS CODE	TAX RATE	COUNTY		REGION / SITY 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 to	for Use	213	2.80		Commercial Rental, Leasing, & Licensing for	Use	213	4.00	
Rental Occupancy		040	2.00		Rental, Leasing, & Licensing for Use of TF	PP	214	2.80		Rental, Leasing, & Licensing for Use of TPP		214	4.00	
Restaurant and Bars		011	2.00		Restaurant and Bars		011	2.80		Restaurant and Bars		011	4.00	
Restaurant and Bars (Additional Tax) A		111	1.00		Retail Sales		017	2.80		Retail Sales		017	4.00	
Retail Sales		017	2.00		Retail Sales Food for Home Consumption		062	2.80		Retail Sales Food for Home Consumption		062	4.00	
MRRA Amount D		315	2.00		MRRA Amount D		315	2.80		MRRA Amount ^D		315	4.00	
Communications		005	2.00		Communications		005	2.80		Communications		005	4.00	
Transporting		006	2.00		Transporting		006	2.80		Transporting		006	4.00	
Utilities		004	2.00		Utilities		004	2.80		Utilities		004	4.00	
Jet Fuel Use Tax (cents per gallon)		051	\$.03		Use Tax Purchases		029	2.80		Use Tax Purchases		029	2.00	
Use Tax Purchases		029	2.00		Use Tax From Inventory		030	2.80		Use Tax From Inventory		030	2.00	
Use Tax From Inventory		030	2.00											

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

TRANSACTION PRIVILEGE AND OTHER TAX RATE TABLES

Effective October 1, 2025

029

030

2.00

2.00

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 RATE CITY CODE CODE RATE CITY CODE CODE CITY CODE CODE RATE PNL **MARANA** MA PMA/PNL **MARICOPA** MP **MESA** ME MAR Amusements 012 2.50 Advertising 018 2.50 Advertising 018 2.00 Contracting - Prime 015 4.00 **Amusements** 012 <mark>2.50</mark> Amuse ments 012 2.00 Contracting - Speculative Builders 016 4.00 Contracting - Prime 015 4.00 Contracting - Prime 015 2.00 Contracting - Owner Builder 037 4.00 Contracting - Speculative Builders 016 4.00 Contracting - Speculative Builders 016 2.00 Job Printing 010 2.50 Contracting - Owner Builder 4.00 Contracting - Owner Builder 037 2.00 Manufactured Buildings 027 2.00 Job Printing 2.50 Job Printing 010 2.00 Jet Fuel Sales (cents per gallon) Timbering and Other Extraction 020 2.50 Manufactured Buildings 2.50 049 \$.03 Severance - Metal Mining 019 0.10 Timbering and Other Extraction 2.50 Manufactured Buildings 027 2.00 Severance - Metal Mining Timbering and Other Extraction Publication 009 2.50 019 0.10 020 2.00 **Publication** Severance - Metal Mining Hotels 044 2.50 2.50 019 0.10 2.00 Publication Hotels 044 Hotel/Motel (Additional Tax)B 144 6.00 009 2.00 Commercial Rental, Leasing, & Licensing for Use 213 2.50 Hotel/Motel (Additional Tax) 144 5.50 Hotels 044 2.00 Commercial Rental, Leasing, & Licensing for Use Rental Occupancy 2.50 <mark>213</mark> 2.50 Hotel/Motel (Additional Tax)^B 040 144 5.00 Rental, Leasing, & Licensing for Use of TPP Rental, Leasing, & Licensing for Use of TPP 214 2.50 Commercial Rental, Leasing, & Licensing for Use 214 2.50 213 2.00 Restaurant and Bars 011 2.50 Restaurant and Bars 011 2.50 Rental, Leasing, & Licensing for Use of TPP 2.00 214 Retail Sales 2.50 Retail Sales 017 2.50 Restaurant and Bars 017 011 2.00 Retails Sales (Single Item Over \$5000) 2.00 Retail Sales Food for Home Consumption 062 2.00 Retail Sales 2.00 717 017 2.50 MRRA Amount MRRA Amount D 315 2.50 MRRA Amount D 315 2.00 2.50 Communications 005 4.00 Communications 005 Communications 005 2.00 Transporting **Transporting** 2.50 006 2.50 006 Transporting 006 2.00 Utilities 004 4.00 **Utilities** 004 2.50 Utilities 004 2.00 Use Tax Purchases 029 2.50 Use Tax Purchases 029 2.50 Wastewater Utility Services 485 2.00 Use Tax Purchases (Single Item Over \$5000) Jet Fuel Use Tax (cents per gallon) 729 2.00 Use Tax From Inventory 030 2.50 051 \$.03

CITY/TOWN NAME	REGION / CITY CODE	BUSINESS CODE	TAX RATE	COUNTY
MIAMI	MM			GLA
Advertising		018	2.50	
Amusements		012	2.50	
Contracting – Prime		015	2.50	
Contracting – Speculative Builders		016	2.50	
Contracting – Owner Builder		037	2.50	
Job Printing		010	2.50	
Manufactured Buildings		027	2.50	
Timbering and Other Extraction		020	2.50	
Severance – Metal Mining		019	0.10	
Publication		009	2.50	
Hotels		044	2.50	
Commercial Rental, Leasing, & Licensing	for Use	213	2.50	
Rental, Leasing, & Licensing for Use of T	PP	214	2.50	
Restaurant and Bars		011	2.50	
Retail Sales		017	2.50	
Retail Sales Food for Home Consumption		062	2.50	
MRRA Amount D		315	2.50	
Communications		005	2.50	
Transporting		006	2.50	
Use Tax Purchases		029	2.50	
Use Tax From Inventory		030	2.50	

030

2.50

Use Tax From Inventory

CITY/TOWN NAME	REGION / CITY CODE	BUSINESS CODE	TAX RATE	COUNTY
NOGALES	NO			STC
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	
Timbering and Other Extraction		020	2.00	
Severance – Metal Mining		019	0.10	
Publication		009	2.00	
Hotels		044	2.00	
Hotel/Motel (Additional Tax) ^B		144	4.00	
Commercial Rental, Leasing, & Licen	sing 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 for Food for Home Cons	umption	062	2.00	
MRRA Amount D		315	2.00	
Communications		005	2.00	
Transporting		006	2.00	
Utilities		004	2.00	
Public Utility Right of Way		133	2.00	
Wastewater Utility Services		485	2.00	

CITY/TOWN NAME	REGION / CITY CODE	BUSINESS CODE	TAX RATE	COUNTY
ORO VALLEY	OR			PMA
Advertising		018	2.50	
Amusements		012	2.50	
Contracting – Prime		015	4.00	
Contracting – Speculative Builders		016	4.00	
Contracting – Owner Builder		037	4.00	
Job Printing		010	2.50	
Manufactured Buildings		027	2.50	
Timbering and Other Extraction		020	2.50	
Severance – Metal Mining		019	0.10	
Publication		009	2.50	
Hotels		044	2.50	
Hotel/Motel (Additional Tax) ^B		144	6.00	
Rental Occupancy		040	2.00	
Rental, Leasing, & Licensing for Use	of TPP	214	2.50	
Restaurant and Bars		011	2.50	
Retail Sales		017	2.50	
MRRA Amount D		315	2.50	
Transporting		006	2.50	
Utilities		004	4.00	

Use Tax Purchases

Use Tax From Inventory

Hotel tax rate that must be applied and reported (Business Code 144).

TRANSACTION PRIVILEGE AND OTHER TAX RATE TABLES

Effective October 1, 2025

1.80

030

TABLE 2					MUNICIPALITIES					ntes are expressed as percentages (%) unl	ess other	vise no	ted.
CITY/TOWN NAME	REGION /	BUSINESS	TAX RATE	COUNTY	CITY/TOWN NAME REG	GION /	BUSINESS	TAX RATE	COUNTY	CITY/TOWN NAME REGION CITY COD	BUSINESS		COUNTY
PAGE	PG	CODE	IVAIL	COC		PV	OODL	IVAIL	MAR	PARKER PK	_ CODE	IVAIL	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 fo	r Use	213	3.00		Commercial Rental, Leasing, & Licensing for U	Use	213	1.65		Commercial Rental, Leasing, & Licensing for Use		2.00	
Rental, Leasing, & Licensing for Use of TPP		214	3.00		Commercial Lease (Additional Tax) C	000	313	0.85		Rental, Leasing, & Licensing for Use of TPP	214	2.00	
Restaurant and Bars		011	4.00		Rental Occupancy		040	1.65		Restaurant and Bars	011	4.00	
Retail Sales		017	3.00		Rental, Leasing, & Licensing for Use of TPP		214	2.50		Retail Sales	017	2.00	
Retail Sales (Single Item Portion Over \$3,00	00)	387	2.00		Restaurant and Bars		011	2.50		Retail Sales (Single Item Portion Over \$2,500)	467	1.00	
Retail Sales Food for Home Consumption	,,,	062	3.00		Retail Sales		017	2.50		MRRA Amount D	315	2.00	
MRRA Amount D		315	3.00		Retail Sales Food for Home Consumption		062	2.50		Communications	005	2.00	
Communications		005	3.00		MRRA Amount D		315	2.50		Transporting	006	2.00	
Transporting		005	3.00		Communications		005	2.50		Utilities	004	3.00	
Utilities		004	3.00		Transporting		006	2.50		Oundes	004	3.00	
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		004	2.50					
Use Tax From Inventory	5,000)	030	3.00		Use Tax From Inventory		030	2.50					
CITY/TOWN NAME	REGION / CITY CODE	BUSINESS CODE	TAX		PEG	CIONI				REGION			
			RATE	COUNTY	CITY/TOWN NAME	CODE	BUSINESS CODE	TAX RATE	COUNTY	CITY/TOWN NAME CITY COD		TAX RATE	COUNTY
<u>PATAGONIA</u>	PA			STC	PAYSON P		CODE	RATE	COUNTY	PEORIA PE	CODE		COUNTY MAR/YA
Advertising	PA	018	3.00		PAYSON Advertising	CODE	CODE 018	3.88		PEORIA PE Advertising	018	1.80	MAR/YA
Advertising Amusements	PA	018 012	3.00 3.00		PAYSON P Advertising Amusements	CODE	018 012	3.88 3.88		PEORIA PE	018 012	RATE	MAR/YA
Advertising Amusements Contracting – Prime	PA	018 012 015	3.00 3.00 3.00		PAYSON PAdvertising Amusements Contracting – Prime	CODE	018 012 015	3.88 3.88 3.88		PEORIA PE Advertising Amusements Contracting – Prime	018	1.80	MAR/YA
Advertising Amuse ments Contracting – Prime Contracting – Speculative Builders	PA	018 012 015 016	3.00 3.00 3.00 3.00		PAYSON P Advertising Amusements Contracting – Prime Contracting – Speculative Builders	CODE	018 012 015 016	3.88 3.88 3.88 3.88		PEORIA PE Advertising Amusements	018 012	1.80 2.80	MAR/YA
Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder	PA	018 012 015 016 037	3.00 3.00 3.00 3.00 3.00		PAYSON Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder	CODE	018 012 015 016 037	3.88 3.88 3.88 3.88 3.88		PEORIA PE Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder	018 012 015 016 037	1.80 2.80 1.80 1.80 1.80	MAR/YA
Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Feed at Wholesale	PA	018 012 015 016 037 116	3.00 3.00 3.00 3.00 3.00 3.00		PAYSON Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing	CODE	018 012 015 016 037 010	3.88 3.88 3.88 3.88 3.88 3.88		PEORIA PE Advertising Amusements Contracting – Prime Contracting – Speculative Builders	018 012 015 016	1.80 2.80 1.80 1.80	MAR/YA
Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Feed at Wholesale Job Printing	PA	018 012 015 016 037 116 010	3.00 3.00 3.00 3.00 3.00 3.00 3.00		PAYSON Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing Manufactured Buildings	CODE	018 012 015 016 037 010 027	3.88 3.88 3.88 3.88 3.88 3.88 3.88		PEORIA PE Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder	018 012 015 016 037	1.80 2.80 1.80 1.80 1.80	MAR/YA
Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Feed at Wholesale Job Printing Manufactured Buildings	PA	018 012 015 016 037 116 010 027	3.00 3.00 3.00 3.00 3.00 3.00 3.00 3.00		CITY/TOWN NAME PAYSON Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing Manufactured Buildings Timbering and Other Extraction	CODE	018 012 015 016 037 010 027 020	3.88 3.88 3.88 3.88 3.88 3.88 3.88 3.88		PEORIA PE Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing	018 012 015 016 037 010 027 020	1.80 2.80 1.80 1.80 1.80 1.80 1.80	MAR/YA
Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Feed at Wholesale Job Printing Manufactured Buildings Timbering and Other Extraction	PA	018 012 015 016 037 116 010 027 020	3.00 3.00 3.00 3.00 3.00 3.00 3.00 3.00		CITY/TOWN NAME PAYSON Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining	CODE	018 012 015 016 037 010 027 020 019	3.88 3.88 3.88 3.88 3.88 3.88 3.88 3.88		PEORIA PE Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing Manufactured Buildings	018 012 015 016 037 010 027	1.80 2.80 1.80 1.80 1.80 1.80 1.80	MAR/YA
Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Feed at Wholesale Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining	PA	018 012 015 016 037 116 010 027 020 019	3.00 3.00 3.00 3.00 3.00 3.00 3.00 3.00		PAYSON Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication	CODE	018 012 015 016 037 010 027 020 019 009	3.88 3.88 3.88 3.88 3.88 3.88 3.88 3.88		PEORIA PE Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing Manufactured Buildings Timbering and Other Extraction	018 012 015 016 037 010 027 020	1.80 2.80 1.80 1.80 1.80 1.80 1.80	MAR/YA
Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Feed at Wholesale Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication	PA	018 012 015 016 037 116 010 027 020 019	3.00 3.00 3.00 3.00 3.00 3.00 3.00 3.00		CITY/TOWN NAME PAYSON Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels	CODE	018 012 015 016 037 010 027 020 019 009 044	3.88 3.88 3.88 3.88 3.88 3.88 3.88 0.10 3.88 3.88		PEORIA PE Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining	018 012 015 016 037 010 027 020 019	1.80 2.80 1.80 1.80 1.80 1.80 1.80 1.80 0.10	MAR/YA
Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Feed at Wholesale Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels	PA	018 012 015 016 037 116 010 027 020 019 009	3.00 3.00 3.00 3.00 3.00 3.00 3.00 3.00		CITY/TOWN NAME PAYSON Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Hotel/Motel (Additional Tax) B	CODE	018 012 015 016 037 010 027 020 019 009 044 144	3.88 3.88 3.88 3.88 3.88 3.88 3.88 0.10 3.88 3.88 5.00		PEORIA PE Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication	018 012 015 016 037 010 027 020 019 009	1.80 2.80 1.80 1.80 1.80 1.80 1.80 1.80 0.10	MAR/YA
Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Feed at Wholesale Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Hotel/Motel (Additional Tax) B		018 012 015 016 037 116 010 027 020 019 009 044 144	3.00 3.00 3.00 3.00 3.00 3.00 3.00 3.00		CITY/TOWN NAME PAYSON Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Hotel/Motel (Additional Tax) Commercial Rental, Leasing, & Licensing for I	CODE	018 012 015 016 037 010 027 020 019 009 044 144 213	3.88 3.88 3.88 3.88 3.88 3.88 3.88 0.10 3.88 5.00 3.88		PEORIA PE Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels	018 012 015 016 037 010 027 020 019 009 044 144	1.80 2.80 1.80 1.80 1.80 1.80 1.80 1.80 0.10 1.80	MAR/YA
Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Feed at Wholesale Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Hotel/Motel (Additional Tax) B Commercial Rental, Leasing, & Licensing fo		018 012 015 016 037 116 010 027 020 019 009 044 144 213	3.00 3.00 3.00 3.00 3.00 3.00 3.00 3.00		CITY/TOWN NAME PAYSON Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Hotel/Motel (Additional Tax) B Commercial Rental, Leasing, & Licensing for U	CODE	018 012 015 016 037 010 027 020 019 009 044 144 213 040	3.88 3.88 3.88 3.88 3.88 3.88 0.10 3.88 5.00 3.88 2.00		PEORIA Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Hotel/Motel (Additional Tax) B	018 012 015 016 037 010 027 020 019 009 044 144	1.80 2.80 1.80 1.80 1.80 1.80 1.80 0.10 1.80 3.80	MAR/YA
Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Feed at Wholesale Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Hotel/Motel (Additional Tax) B Commercial Rental, Leasing, & Licensing fo Rental Occupancy	ır Use	018 012 015 016 037 116 010 027 020 019 009 044 144 213 040	3.00 3.00 3.00 3.00 3.00 3.00 3.00 3.00		CITY/TOWN NAME PAYSON Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Hotel/Motel (Additional Tax) B Commercial Rental, Leasing, & Licensing for U Rental Occupancy Rental, Leasing, & Licensing for Use of TPP	CODE	018 012 015 016 037 010 027 020 019 009 044 144 213 040 214	3.88 3.88 3.88 3.88 3.88 3.88 0.10 3.88 5.00 3.88 2.00 3.88		PEORIA PE Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Hotel/Motel (Additional Tax) Commercial Rental, Leasing, & Licensing for Use	018 012 015 016 037 010 027 020 019 009 044 144 213	1.80 2.80 1.80 1.80 1.80 1.80 0.10 1.80 3.80 1.80	MAR/YA
Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Feed at Wholesale Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Hotel/Motel (Additional Tax) B Commercial Rental, Leasing, & Licensing fo Rental Occupancy Rental, Leasing, & Licensing for Use of TPP	ır Use	018 012 015 016 037 116 010 027 020 019 009 044 144 213 040 214	3.00 3.00 3.00 3.00 3.00 3.00 3.00 3.00		CITY/TOWN NAME PAYSON Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Hotel/Motel (Additional Tax) B Commercial Rental, Leasing, & Licensing for Use of TPP Restaurant and Bars	CODE	018 012 015 016 037 010 027 020 019 009 044 144 213 040 214	3.88 3.88 3.88 3.88 3.88 3.88 3.88 0.10 3.88 5.00 3.88 5.00 3.88 3.88		PEORIA PE Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Hotel/Motel (Additional Tax) B Commercial Rental, Leasing, & Licensing for User	018 012 015 016 037 010 027 020 019 009 044 144 213 040	1.80 2.80 1.80 1.80 1.80 1.80 1.80 0.10 1.80 3.80 1.80	MAR/YA
Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Feed at Wholesale Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Hotel/Motel (Additional Tax) B Commercial Rental, Leasing, & Licensing fo Rental Occupancy Rental, Leasing, & Licensing for Use of TPP Restaurant and Bars	ır Use	018 012 015 016 037 116 010 027 020 019 009 044 144 213 040 214 011	3.00 3.00 3.00 3.00 3.00 3.00 3.00 3.00		Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Hotel/Motel (Additional Tax) Commercial Rental, Leasing, & Licensing for Use of TPP Restaurant and Bars Retail Sales	CODE	018 012 015 016 037 010 027 020 019 009 044 144 213 040 214 011	3.88 3.88 3.88 3.88 3.88 3.88 3.88 0.10 3.88 5.00 3.88 2.00 3.88 3.88 3.88		PEORIA PE Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Hotel/Motel (Additional Tax) B Commercial Rental, Leasing, & Licensing for Use Rental Occupancy Rental, Leasing, & Licensing for Use of TPP	018 012 015 016 037 010 027 020 019 009 044 144 213 040 214	1.80 2.80 1.80 1.80 1.80 1.80 1.80 0.10 1.80 3.80 1.80 1.80	MAR/YA
Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Feed at Wholesale Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Hotel/Motel (Additional Tax) Commercial Rental, Leasing, & Licensing fo Rental Occupancy Rental, Leasing, & Licensing for Use of TPP Restaurant and Bars Retail Sales	ır Use	018 012 015 016 037 116 010 027 020 019 009 044 144 213 040 214	3.00 3.00 3.00 3.00 3.00 3.00 3.00 3.00		Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Hotel/Motel (Additional Tax) Commercial Rental, Leasing, & Licensing for U Rental Occupancy Rental, Leasing, & Licensing for Use of TPP Restaurant and Bars Retail Sales Retail Sales Food for Home Consumption	CODE	018 012 015 016 037 010 027 020 019 009 044 144 213 040 214 011 017	3.88 3.88 3.88 3.88 3.88 3.88 3.88 5.00 3.88 2.00 3.88 2.00 3.88 3.88		PEORIA PE Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Hotel/Motel (Additional Tax) B Commercial Rental, Leasing, & Licensing for Use Rental Occupancy Rental, Leasing, & Licensing for Use of TPP Restaurant and Bars	018 012 015 016 037 010 027 020 019 009 044 144 213 040 214 011	1.80 2.80 1.80 1.80 1.80 1.80 0.10 1.80 1.80 3.80 1.80 1.80 2.80	MAR/YA
Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Feed at Wholesale Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Hotel/Motel (Additional Tax) Commercial Rental, Leasing, & Licensing fo Rental Occupancy Rental, Leasing, & Licensing for Use of TPP Restaurant and Bars Retail Sales Retail Sales	ır Use	018 012 015 016 037 116 010 027 020 019 009 044 144 213 040 214 011	3.00 3.00 3.00 3.00 3.00 3.00 3.00 3.00		CITY/TOWN NAME PAYSON Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Hotel/Motel (Additional Tax) B Commercial Rental, Leasing, & Licensing for U Rental Occupancy Rental, Leasing, & Licensing for Use of TPP Restaurant and Bars Retail Sales Retail Sales Food for Home Consumption MRRA Amount D	CODE	018 012 015 016 037 010 027 020 019 009 044 144 213 040 214 011 017 062 315	3.88 3.88 3.88 3.88 3.88 3.88 0.10 3.88 5.00 3.88 2.00 3.88 3.88 3.88 3.88		PEORIA PE Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Hotel/Motel (Additional Tax) Commercial Rental, Leasing, & Licensing for Use Rental Occupancy Rental, Leasing, & Licensing for Use of TPP Restaurant and Bars Retail Sales Retail Sales Food for Home Consumption	018 012 015 016 037 010 027 020 019 009 044 144 213 040 214 011 017	1.80 2.80 1.80 1.80 1.80 1.80 0.10 1.80 0.10 1.80 1.8	MAR/YA
Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Feed at Wholesale Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Hotel/Motel (Additional Tax) B Commercial Rental, Leasing, & Licensing fo Rental Occupancy Rental, Leasing, & Licensing for Use of TPP Restaurant and Bars Retail Sales Retail Sales Food for Home Consumption MRRA Amount D	ır Use	018 012 015 016 037 116 010 027 020 019 009 044 1213 040 214 011 017 062 315	3.00 3.00 3.00 3.00 3.00 3.00 3.00 3.00		PAYSON Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Hotel/Motel (Additional Tax) B Commercial Rental, Leasing, & Licensing for U Rental Occupancy Rental, Leasing, & Licensing for Use of TPP Restaurant and Bars Retail Sales Retail Sales Food for Home Consumption MRRA Amount D Communications	CODE	018 012 015 016 037 010 027 020 019 009 044 144 213 040 214 011 017 062 315 005	3.88 3.88 3.88 3.88 3.88 3.88 3.88 3.88		PEORIA PE Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Hotel/Motel (Additional Tax) B Commercial Rental, Leasing, & Licensing for Use Rental Occupancy Rental, Leasing, & Licensing for Use of TPP Restaurant and Bars Retail Sales	018 012 015 016 037 010 027 020 019 009 044 144 213 040 214 011	1.80 2.80 1.80 1.80 1.80 1.80 1.80 1.80 1.80 1	MAR/YA
Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Feed at Wholesale Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Hotel/Motel (Additional Tax) B Commercial Rental, Leasing, & Licensing fo Rental Occupancy Rental, Leasing, & Licensing for Use of TPP Restaurant and Bars Retail Sales Retail Sales Food for Home Consumption MRRA Amount D Communications	ır Use	018 012 015 016 037 116 010 027 020 019 009 044 144 213 040 214 011 017 062 315	3.00 3.00 3.00 3.00 3.00 3.00 3.00 3.00		Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Hotel/Motel (Additional Tax) B Commercial Rental, Leasing, & Licensing for Use of TPP Restaurant and Bars Retail Sales Retail Sales Retail Sales Retail Sales Retail Sales Food for Home Consumption MRRA Amount D Communications Transporting	CODE	018 012 015 016 037 010 027 020 019 009 044 144 213 040 214 011 017 062 315 005	3.88 3.88 3.88 3.88 3.88 3.88 3.88 0.10 3.88 5.00 3.88 2.00 3.88 3.88 3.88 3.88 3.88		PEORIA PE Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Hotel/Motel (Additional Tax) B Commercial Rental, Leasing, & Licensing for Use Rental Occupancy Rental, Leasing, & Licensing for Use of TPP Restaurant and Bars Retail Sales Retail Sales Food for Home Consumption MRRA Amount D	018 012 015 016 037 010 027 020 019 009 044 144 213 040 214 011 017 062 315	1.80 2.80 1.80 1.80 1.80 1.80 0.10 1.80 1.80 1	MAR/YA
Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Feed at Wholesale Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Hotel/Motel (Additional Tax) B Commercial Rental, Leasing, & Licensing fo Rental Occupancy Rental, Leasing, & Licensing for Use of TPP Restaurant and Bars Retail Sales Retail Sales Food for Home Consumption MRRA Amount Communications Transporting	ır Use	018 012 015 016 037 116 010 027 020 019 009 044 144 213 040 214 011 017 062 315 005	3.00 3.00 3.00 3.00 3.00 3.00 3.00 3.00		PAYSON Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Hotel/Motel (Additional Tax) B Commercial Rental, Leasing, & Licensing for U Rental Occupancy Rental, Leasing, & Licensing for Use of TPP Restaurant and Bars Retail Sales Retail Sales Food for Home Consumption MRRA Amount D Communications	CODE	018 012 015 016 037 010 027 020 019 009 044 144 213 040 214 011 017 062 315 005	3.88 3.88 3.88 3.88 3.88 3.88 3.88 3.88		PEORIA Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Hotel/Motel (Additional Tax) Rental Occupancy Rental, Leasing, & Licensing for Use Rental Occupancy Rental, Leasing, & Licensing for Use of TPP Restaurant and Bars Retail Sales Retail Sales Food for Home Consumption MRRA Amount D Communications	CODE 018 012 015 016 037 010 027 020 019 009 044 144 213 040 214 011 017 062 315 005	1.80 2.80 1.80 1.80 1.80 1.80 1.80 1.80 1.80 1	MAR/YA
Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Feed at Wholesale Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Hotel/Motel (Additional Tax) B Commercial Rental, Leasing, & Licensing fo Rental Occupancy Rental, Leasing, & Licensing for Use of TPP Restaurant and Bars Retail Sales Retail Sales Food for Home Consumption MRRA Amount D Communications	ır Use	018 012 015 016 037 116 010 027 020 019 009 044 144 213 040 214 011 017 062 315	3.00 3.00 3.00 3.00 3.00 3.00 3.00 3.00		Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Hotel/Motel (Additional Tax) B Commercial Rental, Leasing, & Licensing for Use of TPP Restaurant and Bars Retail Sales Retail Sales Retail Sales Retail Sales Retail Sales Food for Home Consumption MRRA Amount D Communications Transporting	CODE	018 012 015 016 037 010 027 020 019 009 044 144 213 040 214 011 017 062 315 005	3.88 3.88 3.88 3.88 3.88 3.88 3.88 0.10 3.88 5.00 3.88 2.00 3.88 3.88 3.88 3.88 3.88		PEORIA Advertising Amusements Contracting – Prime Contracting – Owner Builders Contracting – Owner Builder Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Hotel/Motel (Additional Tax) B Commercial Rental, Leasing, & Licensing for Use Rental Occupancy Rental, Leasing, & Licensing for Use of TPP Restaurant and Bars Retail Sales Retail Sales Retail Sales Retail Sales Food for Home Consumption MRRA Amount Communications Transporting	018 012 015 016 037 010 027 020 019 009 044 144 213 040 214 011 017 062 315 005	1.80 2.80 1.80 1.80 1.80 1.80 0.10 1.80 1.80 1	MAR/YA

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

Use Tax From Inventory

TRANSACTION PRIVILEGE AND OTHER TAX RATE TABLES

Effective October 1, 2025

TABLE 2				MUNICIPALITIES			All tax ra	tes are expressed as percentages (%) unle	ss otherw	vise no	ted.
CITY/TOWN NAME CITY CODE	BUSINESS CODE	TAX RATE	COUNTY	CITY/TOWN NAME REGION CITY COD		TAX RATE	COUNTY	CITY/TOWN NAME REGION/ CITY CODE	BUSINESS CODE	TAX RATE	COUNTY
PHOENIX PX	0.4.0		MAR	PHOENIX SPECIAL TAX PZ			MAR	PIMA PM			GRA
Advertising	018	0.50		DISTRICT	040	0.50		Advertising Amusements	018	2.00	
Amusements Contracting – Prime	012 015	2.80 2.80		Advertising Amusements	<mark>018</mark> 012	0.50 2.80		Contracting – Prime	012 015	2.00 3.00	
Contracting – Filme Contracting – Speculative Builders	015	2.80		Contracting – Prime	012	2.80 2.80		Contracting – Time Contracting – Speculative Builders	016	3.00	
Contracting – Owner Builder	037	2.80		Contracting – Filme Contracting – Speculative Builders	013	2.80		Contracting – Owner Builder	037	3.00	
Job Printing	010	2.80		Contracting – Owner Builder	037	2.80		Job Printing	010	2.00	
Jet Fuel Sales (cents per gallon)	049	\$.0073	2	Job Printing	010	2.80		Manufactured Buildings	027	2.00	
Manufactured Buildings	027	2.80	_	Jet Fuel Sales (cents per gallon)	049	\$.0073	2	Timbering and Other Extraction	020	2.00	
Timbering and Other Extraction	020	2.80		Manufactured Buildings	027	2.80		Severance – Metal Mining	019	0.10	
Severance – Metal Mining	019	0.10		Timbering and Other Extraction	020	2.80		Publication	009	2.00	
Publication	009	2.80		Severance - Metal Mining	019	0.10		Hotels	044	2.00	
Hotels	044	2.80		Publication	009	2.80		Commercial Rental, Leasing, & Licensing for Use	213	2.00	
Hotel/Motel (Additional Tax) B	144	3.00		Hotels	<mark>044</mark>	<mark>2.80</mark>		Rental, Leasing, & Licensing for Use of TPP	214	2.00	
Commercial Rental, Leasing, & Licensing for Use	213	2.80		Hotel/Motel (Additional Tax) B	<mark>144</mark>	<mark>3.00</mark>		Restaurant and Bars	011	2.00	
Commercial Lease (Additional Tax) ^c	313	0.10		Commercial Rental, Leasing, & Licensing for Us	<mark>213</mark>	<mark>2.80</mark>		Retail Sales	017	2.00	
Rental Occupancy	040	2.30		Commercial Lease (Additional Tax) ^C	<mark>313</mark>	<mark>0.10</mark>		Retail Sales Food for Home Consumption	062	2.00	
Rental, Leasing, & Licensing for Use of TPP	214	2.80		Rental Occupancy	<mark>040</mark>	<mark>2.30</mark>		MRRA Amount D	315	2.00	
Short-Term Motor Vehicle Rental (Additional Tax) E	114	2.00		Rental, Leasing, & Licensing for Use of TPP	<mark>214</mark>	<mark>2.80</mark>		Communications	005	2.00	
Restaurant and Bars	011	2.80		Short-Term Motor Vehicle Rental (Additional Tax) E	<mark>114</mark>	<mark>2.00</mark>		Transporting	006	2.00	
Retail Sales	017	2.80		Restaurant and Bars	<mark>011</mark>	<mark>2.80</mark>		Utilities	004	2.00	
Retail Sales (Single Item Portion over \$13,886)	164	2.00		Retail Sales	017	2.80					
MRRA Amount D	315	2.80		Retail Sales (Single Item Portion over \$13,886)	<mark>164</mark>	2.00					
Communications	005	4.70		MRRA Amount D	<mark>315</mark>	2.80					
Transporting	006	2.80		Communications	005	4.70					
Utilities	004	2.70		Transporting	006	2.80					
Wastewater Removal Services	485	2.70		Utilities	004	2.70					
Jet Fuel Use Tax (cents per gallon) Use Tax Purchases	051	\$.00732	2	Wastewater Removal Services Jet Fuel Use Tax (cents per gallon)	485	2.70 \$.0073	0				
Use Tax Purch (Single Item Portion over \$13,886)	029 168	2.80 2.00		Use Tax Purchases	<mark>051</mark>		<u> </u>				
Use Tax From Inventory	030	2.80		Use Tax Purch (Single Item Portion over \$13,886)	029 168	2.80 2.00					
OSC TAX FOR IIIVCHOLY	030	2.00		Use Tax From Inventory	030	2.80					
REGIOI	I/ BUSINES	SS TAX	,	REGIO			v	CITY/TOWN NAME REGION/	BUSINESS	TAX	COUNT
CITY/TOWN NAME CITY CO			E	CITY/TOWN NAME CITY CO			TE COUNTY	PRESCOTT VALLEY PL	CODE	RATE	YAV
PINETOP-LAKESIDE PP			NAV	PRESCOTT PR			YAV	Advertising	018	2.83	174
					010			· ···· · · · · · · · · · · · · · · · ·			
Advertising	018	3.0		Advertising	018	2.9		Amusements			
Amusements	012	3.0	0	Amusements	012	2.9	95	Amuse ments Contracting – Prime	012	2.83	
Amusements Contracting – Prime	012 015	3.0	0 0	Amusements Contracting – Prime	012 015	2.9 2.9	95 95	Contracting – Prime	012 015	2.83 2.83	
Amusements Contracting – Prime Contracting – Speculative Builders	012 015 016	3.0 3.0 3.0)))	Amusements Contracting – Prime Contracting – Speculative Builders	012 015 016	2.9 2.9 2.9	95 95 95	Contracting – Prime Contracting – Speculative Builders	012 015 016	2.83 2.83 2.83	
Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder	012 015 016 037	3.0 3.0 3.0 3.0))))	Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder	012 015 016 037	2.9 2.9 2.9 2.9	95 95 95 95	Contracting – Prime	012 015	2.83 2.83 2.83 2.83	
Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing	012 015 016 037 010	3.0 3.0 3.0 3.0 3.0	0 0 0 0 0	Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Feed at Wholesale	012 015 016 037 116	2.9 2.9 2.9 2.9 2.9	95 95 95 95 95	Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder	012 015 016 037	2.83 2.83 2.83	
Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing Manufactured Buildings	012 015 016 037 010 027	3.00 3.00 3.00 3.00 3.00	0 0 0 0 0 0	Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Feed at Wholesale Job Printing	012 015 016 037 116 010	2.9 2.9 2.9 2.9 2.9	95 95 95 95 95 95	Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing	012 015 016 037 010	2.83 2.83 2.83 2.83 2.83	
Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing Manufactured Buildings Timbering and Other Extraction	012 015 016 037 010 027 020	3.00 3.00 3.00 3.00 3.00 3.00 3.00	0 0 0 0 0 0 0	Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Feed at Wholesale Job Printing Jet Fuel Sales (cents per gallon)	012 015 016 037 116 010 049	2.9 2.9 2.9 2.9 2.9 2.9 8.0	95 95 95 95 95 95 95	Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing Manufactured Buildings	012 015 016 037 010 027	2.83 2.83 2.83 2.83 2.83 2.83	
Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining	012 015 016 037 010 027 020 019	3.00 3.00 3.00 3.00 3.00 3.00 0.10	0 0 0 0 0 0 0	Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Feed at Wholesale Job Printing Jet Fuel Sales (cents per gallon) Manufactured Buildings	012 015 016 037 116 010 049 027	2.9 2.9 2.9 2.9 2.9 2.9 8.0 2.9	95 95 95 95 95 95 15	Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing Manufactured Buildings Timbering and Other Extraction	012 015 016 037 010 027 020	2.83 2.83 2.83 2.83 2.83 2.83 2.83	
Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication	012 015 016 037 010 027 020 019	3.00 3.00 3.00 3.00 3.00 3.00 0.10 3.00	0 0 0 0 0 0 0 0 0	Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Feed at Wholesale Job Printing Jet Fuel Sales (cents per gallon) Manufactured Buildings Timbering and Other Extraction	012 015 016 037 116 010 049 027 020	2.9 2.9 2.9 2.9 2.9 8.0 2.9 2.9	95 95 95 95 95 95 95 95	Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels	012 015 016 037 010 027 020 019 009 044	2.83 2.83 2.83 2.83 2.83 2.83 0.10 2.83 2.83	
Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels	012 015 016 037 010 027 020 019 009	3.00 3.00 3.00 3.00 3.00 3.00 0.10 3.00 3.0	0 0 0 0 0 0 0 0 0 0	Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Feed at Wholesale Job Printing Jet Fuel Sales (cents per gallon) Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining	012 015 016 037 116 010 049 027 020	2.9 2.9 2.9 2.9 2.9 9.0 2.9 0.1	95 95 95 95 95 95 115 95	Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Hotel/Motel (Additional Tax) B	012 015 016 037 010 027 020 019 009 044 144	2.83 2.83 2.83 2.83 2.83 2.83 0.10 2.83 2.83 2.83	
Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Hotel/Motel (Additional Tax)	012 015 016 037 010 027 020 019 009 044	3.00 3.00 3.00 3.00 3.00 3.00 0.10 3.00 3.0	0 0 0 0 0 0 0 0 0 0	Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Feed at Wholesale Job Printing Jet Fuel Sales (cents per gallon) Manufactured Buildings Timbering and Other Extraction	012 015 016 037 116 010 049 027 020 019	2.9 2.9 2.9 2.9 2.9 9.0 2.9 0.1	95 95 95 95 95 95 95 95 95 95	Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Hotel/Motel (Additional Tax) B Rental, Leasing, & Licensing for Use of TPP	012 015 016 037 010 027 020 019 009 044 144 214	2.83 2.83 2.83 2.83 2.83 2.83 0.10 2.83 2.83 2.83 2.83	
Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Hotel/Motel (Additional Tax) Commercial Rental, Leasing, & Licensing for Use	012 015 016 037 010 027 020 019 009 044 144 213	3.00 3.00 3.00 3.00 3.00 3.00 3.00 3.00		Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Feed at Wholesale Job Printing Jet Fuel Sales (cents per gallon) Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels	012 015 016 037 116 010 049 027 020 019 009	2.9 2.9 2.9 2.9 2.9 9.0 2.9 0.1 2.9 2.9	95 95 95 95 95 95 95 95 95 95 95 95 95 9	Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Hotel/Motel (Additional Tax) B Rental, Leasing, & Licensing for Use of TPP Restaurant and Bars	012 015 016 037 010 027 020 019 009 044 144 214	2.83 2.83 2.83 2.83 2.83 2.83 0.10 2.83 2.83 2.83 2.83 2.83	
Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Hotel/Motel (Additional Tax) B Commercial Rental, Leasing, & Licensing for Use Rental, Leasing, & Licensing for Use of TPP	012 015 016 037 010 027 020 019 009 044	3.00 3.00 3.00 3.00 3.00 3.00 0.10 3.00 3.0		Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Feed at Wholesale Job Printing Jet Fuel Sales (cents per gallon) Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication	012 015 016 037 116 010 049 027 020 019 009 044	2.9 2.9 2.9 2.9 2.9 9.0 2.9 0.1	95 95 95 95 95 95 95 95 95 95 95 95 95	Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Hotel/Motel (Additional Tax) B Rental, Leasing, & Licensing for Use of TPP Restaurant and Bars Retail Sales	012 015 016 037 010 027 020 019 009 044 144 214 011	2.83 2.83 2.83 2.83 2.83 2.83 0.10 2.83 2.83 2.83 2.83 2.83 2.83	
Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Hotel/Motel (Additional Tax) B Commercial Rental, Leasing, & Licensing for Use Rental, Leasing, & Licensing for Use of TPP Restaurant and Bars	012 015 016 037 010 027 020 019 009 044 144 213 214	3.00 3.00 3.00 3.00 3.00 3.00 3.00 3.00		Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Feed at Wholesale Job Printing Jet Fuel Sales (cents per gallon) Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Hotel/Motel (Additional Tax) B	012 015 016 037 116 010 049 027 020 019 009 044	2.9 2.9 2.9 2.9 2.9 8.0 2.9 0.1 2.9 2.9 3.0	15 15 15 15 15 15 15 15 15 15 15 15 15 1	Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Hotel/Motel (Additional Tax) B Rental, Leasing, & Licensing for Use of TPP Restaurant and Bars Retail Sales Retail Sales Retail Sales Food for Home Consumption	012 015 016 037 010 027 020 019 009 044 144 214 011 017	2.83 2.83 2.83 2.83 2.83 2.83 2.83 2.83	
Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Hotel/Motel (Additional Tax) B Commercial Rental, Leasing, & Licensing for Use Rental, Leasing, & Licensing for Use of TPP Restaurant and Bars Restaurant and Bars (Additional Tax) A	012 015 016 037 010 027 020 019 009 044 144 213 214 011	3.00 3.00 3.00 3.00 3.00 3.00 3.00 3.00		Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Feed at Wholesale Job Printing Jet Fuel Sales (cents per gallon) Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Hotel/Motel (Additional Tax) B Commercial Rental, Leasing, & Licensing for Use	012 015 016 037 116 010 049 027 020 019 009 044 144 213 214	2.9 2.9 2.9 2.9 2.9 8.0 2.9 2.9 2.9 3.0 2.9 2.9	15 15 15 15 15 15 15 15 15 15 15 15 15 1	Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Hotel/Motel (Additional Tax) B Rental, Leasing, & Licensing for Use of TPP Restaurant and Bars Retail Sales Retail Sales Food for Home Consumption MRRA Amount D	012 015 016 037 010 027 020 019 009 044 144 214 011 017 062 315	2.83 2.83 2.83 2.83 2.83 2.83 0.10 2.83 2.83 2.83 2.83 2.83 2.83 2.83	
Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Hotel/Motel (Additional Tax) B Commercial Rental, Leasing, & Licensing for Use Rental, Leasing, & Licensing for Use of TPP Restaurant and Bars Restaurant and Bars (Additional Tax) A Retail Sales	012 015 016 037 010 027 020 019 009 044 144 213 214	3.00 3.00 3.00 3.00 3.00 3.00 3.00 3.00		Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Feed at Wholesale Job Printing Jet Fuel Sales (cents per gallon) Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Hotel/Motel (Additional Tax) Commercial Rental, Leasing, & Licensing for Use Rental, Leasing, & Licensing for Use of TPP	012 015 016 037 116 010 049 027 020 019 009 044 144 213	2.9 2.9 2.9 2.9 2.9 9.0 2.9 0.1 2.9 3.0 2.9	95 95 95 95 95 95 95 95 95 95 95 95 95 9	Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Hotel/Motel (Additional Tax) B Rental, Leasing, & Licensing for Use of TPP Restaurant and Bars Retail Sales Retail Sales Food for Home Consumption MRRA Amount D Communications	012 015 016 037 010 027 020 019 009 044 144 214 011 017 062 315	2.83 2.83 2.83 2.83 2.83 2.83 2.83 2.83	
Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Hotel/Motel (Additional Tax) B Commercial Rental, Leasing, & Licensing for Use Rental, Leasing, & Licensing for Use of TPP Restaurant and Bars Restaurant and Bars (Additional Tax) A Retail Sales Retail Sales (Single Item Portion Over \$5,000)	012 015 016 037 010 027 020 019 009 044 144 213 214 011	3.00 3.00 3.00 3.00 3.00 3.00 3.00 3.00		Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Feed at Wholesale Job Printing Jet Fuel Sales (cents per gallon) Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Hotel/Motel (Additional Tax) B Commercial Rental, Leasing, & Licensing for Use Rental, Leasing, & Licensing for Use of TPP Restaurant and Bars	012 015 016 037 116 010 049 027 020 019 009 044 144 213 214	2.9 2.9 2.9 2.9 2.9 9.0 0.1 2.9 3.0 2.9 2.9 2.9 2.9 2.9 2.9 2.9 2.9 2.9 2.9	95 95 95 95 95 95 95 95 95 95 95 95 95 9	Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Hotel/Motel (Additional Tax) B Rental, Leasing, & Licensing for Use of TPP Restaurant and Bars Retail Sales Retail Sales Food for Home Consumption MRRA Amount D Communications Transporting	012 015 016 037 010 027 020 019 009 044 144 214 011 017 062 315 005	2.83 2.83 2.83 2.83 2.83 2.83 0.10 2.83 2.83 2.83 2.83 2.83 2.83 2.83 2.83	
Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Hotel/Motel (Additional Tax) B Commercial Rental, Leasing, & Licensing for Use Rental, Leasing, & Licensing for Use of TPP Restaurant and Bars Restaurant and Bars (Additional Tax) A Retail Sales Retail Sales (Single Item Portion Over \$5,000) Retail Sales Food for Home Consumption	012 015 016 037 010 027 020 019 009 044 144 213 214 011 111 017 357	3.00 3.00 3.00 3.00 3.00 3.00 3.00 3.00		Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Feed at Wholesale Job Printing Jet Fuel Sales (cents per gallon) Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Hotel/Motel (Additional Tax) B Commercial Rental, Leasing, & Licensing for Use Rental, Leasing, & Licensing for Use of TPP Restaurant and Bars Retail Sales	012 015 016 037 116 010 049 027 020 019 009 044 144 213 214 011	2.9 2.9 2.9 2.9 2.9 9.0 2.9 2.9 3.0 2.9 2.9 2.9 2.9 2.9 2.9 2.9 2.9 2.9 2.9	15 15 15 15 15 15 15 15 15 15 15 15 15 1	Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Hotel/Motel (Additional Tax) B Rental, Leasing, & Licensing for Use of TPP Restaurant and Bars Retail Sales Retail Sales Food for Home Consumption MRRA Amount Communications Transporting Utilities	012 015 016 037 010 027 020 019 009 044 144 214 017 062 315 005 006 004	2.83 2.83 2.83 2.83 2.83 2.83 2.83 2.83	
Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Hotel/Motel (Additional Tax) B Commercial Rental, Leasing, & Licensing for Use Rental, Leasing, & Licensing for Use of TPP Restaurant and Bars Restaurant and Bars (Additional Tax) A Retail Sales Retail Sales (Single Item Portion Over \$5,000) Retail Sales Food for Home Consumption MRRA Amount D	012 015 016 037 010 027 020 019 009 044 144 213 214 011 111 117 357 062	3.00 3.00 3.00 3.00 3.00 3.00 3.00 3.00		Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Feed at Wholesale Job Printing Jet Fuel Sales (cents per gallon) Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Hotel/Motel (Additional Tax) ⁸ Commercial Rental, Leasing, & Licensing for Use Rental, Leasing, & Licensing for Use of TPP Restaurant and Bars Retail Sales Retail Sales Food for Home Consumption	012 015 016 037 116 010 049 027 020 019 009 044 144 213 214 011	2.9 2.9 2.9 2.9 9.0 2.9 2.9 2.9 2.9 2.9 2.9 2.9 2.9 2.9 2.9	15 15 15 15 15 15 15 15 15 15 15 15 15 1	Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Hotel/Motel (Additional Tax) B Rental, Leasing, & Licensing for Use of TPP Restaurant and Bars Retail Sales Retail Sales Food for Home Consumption MRRA Amount D Communications Transporting Utilities Wastewater Utility Services	012 015 016 037 010 027 020 019 009 044 144 214 011 017 062 315 005 006 004 485	2.83 2.83 2.83 2.83 2.83 2.83 2.83 2.83	
Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Hotel/Motel (Additional Tax) B Commercial Rental, Leasing, & Licensing for Use Rental, Leasing, & Licensing for Use of TPP Restaurant and Bars Restaurant and Bars (Additional Tax) A Retail Sales Retail Sales (Single Item Portion Over \$5,000) Retail Sales Food for Home Consumption MRRA Amount C Communications	012 015 016 037 010 027 020 019 009 044 144 213 214 011 111 017 357 062 315	3.00 3.00 3.00 3.00 3.00 3.00 3.00 3.00		Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Feed at Wholesale Job Printing Jet Fuel Sales (cents per gallon) Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Hotel/Motel (Additional Tax) Commercial Rental, Leasing, & Licensing for Use Rental, Leasing, & Licensing for Use of TPP Restaurant and Bars Retail Sales Retail Sales Food for Home Consumption MRRA Amount	012 015 016 037 116 010 049 027 020 019 009 044 144 213 214 011 017 062 315	2.9 2.9 2.9 2.9 3.0 2.9 3.0 2.9 2.9 2.9 2.9 2.9 2.9 2.9 2.9 2.9 2.9	15 15 15 15 15 15 15 15 15 15 15 15 15 1	Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Hotel/Motel (Additional Tax) B Rental, Leasing, & Licensing for Use of TPP Restaurant and Bars Retail Sales Retail Sales Food for Home Consumption MRRA Amount D Communications Transporting Utilities Wastewater Utility Services Use Tax Purchases	012 015 016 037 010 027 020 019 009 044 144 214 011 017 062 315 005 006 004 485 029	2.83 2.83 2.83 2.83 2.83 2.83 2.83 2.83	
Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Hotel/Motel (Additional Tax) B Commercial Rental, Leasing, & Licensing for Use Rental, Leasing, & Licensing for Use of TPP Restaurant and Bars Restaurant and Bars Restaurant and Bars (Additional Tax) A Retail Sales (Single Item Portion Over \$5,000) Retail Sales Food for Home Consumption MRRA Amount D Communications Transporting	012 015 016 037 010 027 020 019 009 044 144 213 214 011 111 017 357 062 315	3.00 3.00 3.00 3.00 3.00 3.00 3.00 3.00		Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Feed at Wholesale Job Printing Jet Fuel Sales (cents per gallon) Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Hotel/Motel (Additional Tax) B Commercial Rental, Leasing, & Licensing for Use Rental, Leasing, & Licensing for Use of TPP Restaurant and Bars Retail Sales Retail Sales Food for Home Consumption MRRA Amount D Communications Transporting Utilities	012 015 016 037 116 010 049 027 020 019 009 044 144 213 214 011 017 062 315 005 006 004	2.9 2.9 2.9 2.9 9.0 2.9 3.0 2.9 2.9 2.9 2.9 2.9 2.9 2.9 2.9 2.9 2.9	95 95 95 95 95 95 95 95 95 95 95 95 95 9	Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Hotel/Motel (Additional Tax) B Rental, Leasing, & Licensing for Use of TPP Restaurant and Bars Retail Sales Retail Sales Food for Home Consumption MRRA Amount D Communications Transporting Utilities Wastewater Utility Services	012 015 016 037 010 027 020 019 009 044 144 214 011 017 062 315 005 006 004 485	2.83 2.83 2.83 2.83 2.83 2.83 2.83 2.83	
Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Hotel/Motel (Additional Tax) B Commercial Rental, Leasing, & Licensing for Use Rental, Leasing, & Licensing for Use of TPP Restaurant and Bars Restaurant and Bars Restaurant and Bars (Additional Tax) A Retail Sales (Single Item Portion Over \$5,000) Retail Sales Food for Home Consumption MRRA Amount D Communications Transporting	012 015 016 037 010 027 020 019 009 044 144 213 214 011 111 017 357 062 315 005	3.00 3.00 3.00 3.00 3.00 3.00 3.00 3.00		Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Feed at Wholesale Job Printing Jet Fuel Sales (cents per gallon) Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Hotel/Motel (Additional Tax) B Commercial Rental, Leasing, & Licensing for Use Rental, Leasing, & Licensing for Use of TPP Restaurant and Bars Retail Sales Retail Sales Food for Home Consumption MRRA Amount D Communications Transporting Utilities Jet Fuel Use Tax (cents per gallon)	012 015 016 037 116 010 049 027 020 019 009 044 144 213 214 011 017 062 315 005	2.9 2.9 2.9 2.9 2.9 3.0 2.9 2.9 2.9 2.9 2.9 2.9 2.9 2.9 2.9 2.9	95 95 95 95 95 95 95 95 95 95 95 95 95 9	Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Hotel/Motel (Additional Tax) B Rental, Leasing, & Licensing for Use of TPP Restaurant and Bars Retail Sales Retail Sales Food for Home Consumption MRRA Amount D Communications Transporting Utilities Wastewater Utility Services Use Tax Purchases	012 015 016 037 010 027 020 019 009 044 144 214 011 017 062 315 005 006 004 485 029	2.83 2.83 2.83 2.83 2.83 2.83 2.83 2.83	
Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Hotel/Motel (Additional Tax) B Commercial Rental, Leasing, & Licensing for Use Rental, Leasing, & Licensing for Use of TPP Restaurant and Bars Restaurant and Bars (Additional Tax) A Retail Sales Retail Sales (Single Item Portion Over \$5,000) Retail Sales Food for Home Consumption MRRA Amount Communications Transporting	012 015 016 037 010 027 020 019 009 044 144 213 214 011 111 017 357 062 315 005	3.00 3.00 3.00 3.00 3.00 3.00 3.00 3.00		Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Feed at Wholesale Job Printing Jet Fuel Sales (cents per gallon) Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Hotel/Motel (Additional Tax) ECommercial Rental, Leasing, & Licensing for Use Rental, Leasing, & Licensing for Use Restaurant and Bars Retail Sales Retail Sales Retail Sales Food for Home Consumption MRRA Amount Communications Transporting Utilities Jet Fuel Use Tax (cents per gallon) Use Tax Purchases	012 015 016 037 116 010 049 027 020 019 009 044 144 213 214 011 017 062 315 005 006	2.9. 2.9. 2.9. 2.9. 2.9. 2.9. 2.9. 2.9.	15 15 15 15 15 15 15 15 15 15 15 15 15 1	Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Hotel/Motel (Additional Tax) B Rental, Leasing, & Licensing for Use of TPP Restaurant and Bars Retail Sales Retail Sales Food for Home Consumption MRRA Amount D Communications Transporting Utilities Wastewater Utility Services Use Tax Purchases	012 015 016 037 010 027 020 019 009 044 144 214 011 017 062 315 005 006 004 485 029	2.83 2.83 2.83 2.83 2.83 2.83 2.83 2.83	
Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Hotel/Motel (Additional Tax) B Commercial Rental, Leasing, & Licensing for Use Rental, Leasing, & Licensing for Use of TPP Restaurant and Bars Restaurant and Bars Restaurant and Bars (Additional Tax) A Retail Sales (Single Item Portion Over \$5,000) Retail Sales Food for Home Consumption MRRA Amount D Communications Transporting	012 015 016 037 010 027 020 019 009 044 144 213 214 011 111 017 357 062 315 005	3.00 3.00 3.00 3.00 3.00 3.00 3.00 3.00		Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Feed at Wholesale Job Printing Jet Fuel Sales (cents per gallon) Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Hotel/Motel (Additional Tax) B Commercial Rental, Leasing, & Licensing for Use Rental, Leasing, & Licensing for Use of TPP Restaurant and Bars Retail Sales Retail Sales Food for Home Consumption MRRA Amount D Communications Transporting Utilities Jet Fuel Use Tax (cents per gallon)	012 015 016 037 116 010 049 027 020 019 009 044 144 213 214 011 017 062 315 006 004 004	2.9 2.9 2.9 2.9 2.9 2.9 2.9 2.9 2.9 2.9	15 15 15 15 15 15 15 15 15 15 15 15 15 1	Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Hotel/Motel (Additional Tax) B Rental, Leasing, & Licensing for Use of TPP Restaurant and Bars Retail Sales Retail Sales Food for Home Consumption MRRA Amount D Communications Transporting Utilities Wastewater Utility Services Use Tax Purchases	012 015 016 037 010 027 020 019 009 044 144 214 011 017 062 315 005 006 004 485 029	2.83 2.83 2.83 2.83 2.83 2.83 2.83 2.83	
Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Hotel/Motel (Additional Tax) B Commercial Rental, Leasing, & Licensing for Use Rental, Leasing, & Licensing for Use of TPP Restaurant and Bars Restaurant and Bars Restaurant and Bars (Additional Tax) A Retail Sales (Single Item Portion Over \$5,000) Retail Sales Food for Home Consumption MRRA Amount D Communications Transporting	012 015 016 037 010 027 020 019 009 044 144 213 214 011 111 017 357 062 315 005	3.00 3.00 3.00 3.00 3.00 3.00 3.00 3.00		Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Feed at Wholesale Job Printing Jet Fuel Sales (cents per gallon) Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Hotel/Motel (Additional Tax) ECommercial Rental, Leasing, & Licensing for Use Rental, Leasing, & Licensing for Use Restaurant and Bars Retail Sales Retail Sales Retail Sales Food for Home Consumption MRRA Amount Communications Transporting Utilities Jet Fuel Use Tax (cents per gallon) Use Tax Purchases	012 015 016 037 116 010 049 027 020 019 009 044 144 213 214 011 017 062 315 005 006	2.9. 2.9. 2.9. 2.9. 2.9. 2.9. 2.9. 2.9.	15 15 15 15 15 15 15 15 15 15 15 15 15 1	Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Hotel/Motel (Additional Tax) B Rental, Leasing, & Licensing for Use of TPP Restaurant and Bars Retail Sales Retail Sales Food for Home Consumption MRRA Amount D Communications Transporting Utilities Wastewater Utility Services Use Tax Purchases	012 015 016 037 010 027 020 019 009 044 144 214 011 017 062 315 005 006 004 485 029	2.83 2.83 2.83 2.83 2.83 2.83 2.83 2.83	
Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Hotel/Motel (Additional Tax) B Commercial Rental, Leasing, & Licensing for Use Rental, Leasing, & Licensing for Use of TPP Restaurant and Bars Restaurant and Bars (Additional Tax) A Retail Sales Retail Sales (Single Item Portion Over \$5,000) Retail Sales Food for Home Consumption MRRA Amount D Communications Transporting Utilities	012 015 016 037 010 027 020 019 009 044 144 213 214 011 111 017 357 062 315 005 006	3.00 3.00 3.00 3.00 3.00 3.00 3.00 3.00		Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Feed at Wholesale Job Printing Jet Fuel Sales (cents per gallon) Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Hotel/Motel (Additional Tax) B Commercial Rental, Leasing, & Licensing for Use Rental, Leasing, & Licensing for Use of TPP Restaurant and Bars Retail Sales Retail Sales Retail Sales Retail Sales Transporting Utilities Jet Fuel Use Tax (cents per gallon) Use Tax Purchases Use Tax From Inventory	012 015 016 037 116 010 049 027 020 019 009 044 144 213 214 011 017 062 315 005 006 004 051 029 030	2.9. 2.9. 2.9. 2.9. 3.0. 2.9. 2.9. 2.9. 2.9. 2.9. 2.9. 2.9. 2	155 155 155 155 155 155 155 155 155 155	Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Hotel/Motel (Additional Tax) B Rental, Leasing, & Licensing for Use of TPP Restaurant and Bars Retail Sales Retail Sales Retail Sales Food for Home Consumption MRRA Amount D Communications Transporting Utilities Wastewater Utility Services Use Tax Purchases Use Tax From Inventory	012 015 016 037 010 027 020 019 009 044 144 214 017 062 315 005 006 004 485 029 030	2.83 2.83 2.83 2.83 2.83 2.83 2.83 2.83	
Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Hotel/Motel (Additional Tax) B Commercial Rental, Leasing, & Licensing for Use Rental, Leasing, & Licensing for Use of TPP Restaurant and Bars Restaurant and Bars (Additional Tax) A Retail Sales Retail Sales (Single Item Portion Over \$5,000) Retail Sales Food for Home Consumption MRRA Amount D Communications Transporting Utilities	012 015 016 037 010 027 020 019 009 044 144 213 214 011 111 017 357 062 315 005 004	3.00 3.00 3.00 3.00 3.00 3.00 3.00 3.00	an Additional	Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Feed at Wholesale Job Printing Jet Fuel Sales (cents per gallon) Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Hotel/Motel (Additional Tax) Commercial Rental, Leasing, & Licensing for Use Rental, Leasing, & Licensing for Use of TPP Restaurant and Bars Retail Sales Retail Sales Food for Home Consumption MRRA Amount Communications Transporting Utilities Jet Fuel Use Tax (cents per gallon) Use Tax Purchases Use Tax From Inventory	012 015 016 037 116 010 049 027 020 019 009 044 144 213 214 011 017 062 315 005 006 004 051 029 030	2.9 2.9 2.9 2.9 3.0 2.9 2.9 2.9 2.9 2.9 2.9 2.9 2.9 2.9 2.9	155 155 155 155 155 155 155 155 155 155	Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Hotel/Motel (Additional Tax) B Rental, Leasing, & Licensing for Use of TPP Restaurant and Bars Retail Sales Retail Sales Food for Home Consumption MRRA Amount D Communications Transporting Utilities Wastewater Utility Services Use Tax Prom Inventory	012 015 016 037 010 027 020 019 009 044 144 214 017 062 315 005 006 004 485 029 030	2.83 2.83 2.83 2.83 2.83 2.83 2.83 2.83	usiness

030

2.50

Utilities

Use Tax Purchases

Use Tax From Inventory

Use Tax From Inventory

TRANSACTION PRIVILEGE AND OTHER TAX RATE TABLES

004

029

030

2.25

2.25

2.25

Effective October 1, 2025

TABLE 2					MUNICIPALITIES				All tax ra	tes are expressed as percentages	(%) unles	s otherw	ise not	ted.
	REGION / CITY CODE	BUSINESS CODE	TAX RATE	COUNTY		REGION /	BUSINESS CODE	TAX RATE	COUNTY	CITY/TOWN NAME	REGION / CITY CODE	BUSINESS CODE	TAX RATE	COUNTY
QUARTZSITE	QZ			LAP	QUEEN CREEK	QC			MAR/PNL	QUEEN CREEK SPECIAL DISTRICT	QD			MAR
Amusements		012	2.50		Advertising		018	2.25		Amusements		012	2.25	
Contracting – Prime		015	3.50		Amusements		012	2.25		Job Printing		010	2.25	
Contracting – Speculative Builders		016	3.50		Contracting – Prime		015	4.25		Publication		009	2.25	
Contracting – Owner Builder		037	3.50		Contracting – Speculative Builders		016	4.25		Hotels		044	2.25	
Job Printing		010	2.50		Contracting – Owner Builder		037	4.25		Restaurant and Bars		011	2.25	
Manufactured Buildings		027	3.50		Job Printing		010	2.25		Retail Sales		017	2.25	
Timbering and Other Extraction		020	2.50		Manufactured Buildings		027	2.25		Retail Sales Food for Home Consumptio	n	062	2.25	
Severance – Metal Mining		019	0.10		Timbering and Other Extraction		020	2.25		MRRA Amount D		315	2.25	
Publication		009	2.50		Severance – Metal Mining		019	0.10		Communications		005	2.25	
Hotels		044	5.50		Publication		009	2.25		Transporting		006	2.25	
Commercial Rental, Leasing, & Licensing	for Use	213	2.50		Hotels		044	2.25		Utilities		004	2.25	
Rental, Leasing, & Licensing for Use of Ti	PP	214	2.50		Hotel/Motel (Additional Tax) ^B		144	3.00						
Restaurant and Bars		011	3.00		Commercial Rental, Leasing, & Licensing for	r Use	213	2.25		Call 480-358-3000 to find out if these rate	s apply to	your busine	ss activi	ities in
Retail Sales		017	2.50		Rental, Leasing, & Licensing for Use of TPP	•	214	2.25		Queen Creek.		-		
Retail Sales (Single Item Portion Over \$10	0,000)	367	1.00		Restaurant and Bars		011	2.25						
MRRA Amount D		315	2.50		Retail Sales		017	2.25						
Communications		005	2.50		Retail Sales Food for Home Consumption		062	2.25						
Transporting		006	2.50		MRRA Amount D		315	2.25						
Use Tax Purchases		029	2.50		Communications		005	2.25						
Use Tax Purchases (Single item portion over	\$10,000)	369	1.00		Transporting		006	2.25						
	,													

	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
SAFFORD	SF			GRA	<u>SAHUARITA</u>	SA			PMA	SAN LUIS	SU			YMA
Advertising		018	2.50		Amusements		012	2.00		Advertising		018	4.00	
Amusements		012	2.50		Contracting – Prime		015	4.00		Amusements		012	4.00	
Contracting – Prime		015	2.50		Contracting – Speculative Builders		016	4.00		Contracting – Prime		015	4.00	
Contracting – Speculative Builders		016	2.50		Contracting – Owner Builder		037	4.00		Contracting – Speculative Builders		016	4.00	
Contracting – Owner Builder		037	2.50		Job Printing		010	2.00		Contracting – Owner Builder		037	4.00	
Feed at Wholesale		116	2.50		Manufactured Buildings		027	2.00		Job Printing		010	4.00	
Job Printing		010	2.50		Timbering and Other Extraction		020	2.00		Manufactured Buildings		027	4.00	
Manufactured Buildings		027	2.50		Severance – Metal Mining		019	0.10		Timbering and Other Extraction		020	4.00	
Timbering and Other Extraction		020	2.50		Publication		009	2.00		Severance – Metal Mining		019	0.10	
Severance – Metal Mining		019	0.10		Hotels		044	2.00		Publication		009	4.00	
Publication		009	2.50		Hotel/Motel (Additional Tax) ^B		144	2.00		Hotels		044	4.00	
Hotels		044	2.50		Commercial Rental, Leasing, & Licensing	g for Use	213	2.00		Commercial Rental, Leasing, & Licensing	for Use	213	4.00	
Hotel/Motel (Additional Tax) ^B		144	5.00		Rental, Leasing, & Licensing for Use of T	PP	214	2.00		Rental, Leasing, & Licensing for Use of TI	PP	214	4.00	
Commercial Rental, Leasing, & Licensing	for Use	213	2.50		Restaurant and Bars		011	2.00		Restaurant and Bars		011	4.00	
Rental Occupancy		040	2.50		Retail Sales		017	2.00		Retail Sales		017	4.00	
Rental, Leasing, & Licensing for Use of T	PP	214	2.50		MRRA Amount D		315	2.00		Retail Sales (Single Item Portion Over \$2,		467	1.50	
Restaurant and Bars		011	2.50		Communications		005	2.00		Retail Sales Food for Home Consumption	1	062	4.00	
Retail Sales		017	2.50		Transporting		006	2.00		MRRA Amount D		315	4.00	
Retail Sales (Single Item Over \$5,000)		717	1.00		Utilities		004	4.00		Communications		005	4.00	
Retail Sales Food for Home Consumption	n	062	2.50		Use Tax Purchases		029	2.00		Transporting		006	4.00	
MRRA Amount D		315	2.50		Use Tax from Inventory		030	2.00		Utilities		004	4.00	
Communications		005	2.50							Use Tax Purchases		029	4.00	
Transporting		006	2.50							Use Tax Purch (Single Item Portion over S	\$2,500)	469	1.50	
Utilities		004	2.50							Use Tax From Inventory		030	4.00	
Use Tax Purchases		029	2.50							•				
Use Tax Purchases (Single Item Over \$5	5,000)	729	1.00											
Use Tax From Inventory		030	2.50											

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

051

029

030

\$.018

1.50

1.50

Jet Fuel Use Tax (cents per gallon)

Use Tax Purchases

Use Tax From Inventory

TRANSACTION PRIVILEGE AND OTHER TAX RATE TABLES

Effective October 1, 2025

MUNICIPALITIES TABLE 2 All tax rates are expressed as percentages (%) unless otherwise noted. EGION/CITY BUSINESS TAX REGION/ BUSINESS TAX REGION/ BUSINESS CITY/TOWN NAME COUNTY COUNTY CITY/TOWN NAME COUNTY CITY/TOWN NAME CODE CODE RATE CITY CODE CODE RATE CITY CODE CODE RATE NAV **SCOTTSDALE** SC MAR **SEDONA** COC/YAV **SHOW LOW** SL SE Advertising 018 1.70 Advertising 018 2.00 Amusements 012 3.50 Amusements 012 1.70 Amuse ments 012 2.00 Contracting - Prime 015 3.50 Contracting - Prime 015 1.70 Contracting - Prime 015 2.00 Contracting - Speculative Builders 016 3.50 Contracting - Speculative Builders 016 1.70 Contracting - Owner Builder Contracting - Speculative Builders 016 2.00 037 3.50 Contracting - Owner Builder 037 1.70 Job Printing Contracting - Owner Builder 037 2.00 3.50 010 Feed at Wholesale 116 1.70 Job Printing 010 2.00 Manufactured Buildings 027 3.50 Job Printing 010 1.70 Timbering and Other Extraction Manufactured Buildings 027 2.00 020 3.50 Jet Fuel Sales (cents per gallon) 049 \$.018 Severance – Metal Mining Timbering and Other Extraction 020 2.00 019 0.10 Manufactured Buildings Severance - Metal Mining 027 1.70 019 0.10 Publication 009 3.50 Timbering and Other Extraction Publication 020 1.70 009 2.00 Hotels 044 3.50 Severance - Metal Mining Hotels 044 019 0.10 Hotel/Motel (Additional Tax)^B 3.50 2.00 144 Publication Hotel/Motel (Additional Tax)^B 144 3.00 009 1.70 Commercial Rental, Leasing, & Licensing for Use 213 3.50 Commercial Rental, Leasing, & Licensing for Use Hotels 213 044 1.70 Rental, Leasing, & Licensing for Use of TPP 214 3.50 2.00 Rental, Leasing, & Licensing for Use of TPP Hotel/Motel (Additional Tax)^B 144 5.00 Restaurant and Bars 3.50 214 2.00 011 Commercial Rental, Leasing, & Licensing for Use 213 Restaurant and Bars 011 2.00 1.70 Retail Sales 017 3.50 Rental, Leasing, & Licensing for Use of TPP Retail Sales 214 1.70 017 2.00 MRRA Amount D 315 3.50 Restaurant and Bars Retail Sales Food for Home Consumption 011 1.70 062 2.00 Communications 005 3.50 Retail Sales MRRA Amount D 017 1.70 315 2.00 Transporting 006 3.50 Retail Sales Food for Home Consumption 062 1.70 Communications 005 2.00 Utilities 004 3.50 Transporting MRRA Amount ¹ 315 1.70 Use Tax Purchases 006 2.00 029 3.00 Communications 005 1.70 Utilities 004 2.00 Use Tax From Inventory 030 3.00 Transporting 006 1.70 Utilities 004 1.70 Wastewater Removal Services 485 1.70

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	EGION/ Y CODE	BUSINESS CODE	TAX RATE	COUNTY
SIERRA VISTA	SR			СОН	<u>SNOWFLAKE</u>	SN			NAV		so			YMA
Advertising		018	1.95		Advertising		018	3.00		Advertising		018	3.30	
Amusements		012	1.95		Amusements		012	3.00		Amusements		012	3.30	
					Contracting – Prime		015	3.00		Contracting – Prime		015	3.30	
Contracting – Prime		015	1.95		Contracting – Speculative Builders		016	3.00		Contracting – Speculative Builders		016	3.30	
Contracting – Speculative Builders		016	1.95		Contracting – Owner Builder		037	3.00		Contracting – Owner Builder		037	3.30	
Contracting – Owner Builder		037	1.95		Job Printing		010	3.00		Job Printing		010	3.30	
Feed at Wholesale		116	1.95		Manufactured Buildings		027	3.00		Manufactured Buildings		027	3.30	
Jet Fuel Sales (cents per gallon)		049	\$.02		Timbering and Other Extraction		020	3.00		Timbering and Other Extraction		020	3.30	
Job Printing		010	1.95		Severance – Metal Mining		019	0.10		Severance – Metal Mining		019	0.10	
Manufactured Buildings		027	1.95		Publication		009	3.00		Publication		009	3.30	
Timbering and Other Extraction		020	1.95		Hotels		044	3.00		Hotels		044	3.30	
Severance – Metal Mining		019	0.10		Hotel/Motel (Additional Tax) ^B		144	4.00		Commercial Rental, Leasing, & Licensing for		213	3.30	
Publication		009	1.95		Commercial Rental, Leasing, & Licensing		213	2.00		Rental, Leasing, & Licensing for Use of TPF)	214	3.30	
Extended Stay		244	5.50		Rental, Leasing, & Licensing for Use of TI	PP	214	3.00		Restaurant and Bars		011	3.30	
Commercial Rental, Leasing, & Licensing		213	1.00		Restaurant and Bars		011	3.00		Retail Sales		017	3.30	
Rental, Leasing, & Licensing for Use of TI	PP	214	1.95		Retail Sales		017	3.00		Retail Sales Food for Home Consumption		062	3.30	
Restaurant and Bars		011	2.60		Retail Sales (Single Item Portion Over \$10		367	2.00		MRRA Amount ^D		315	3.30	
Retail Sales		017	1.95		Retail Sales Food for Home Consumption		062	3.00		Communications		005	3.30	
Retail Sales Food for Home Consumption	1	062	1.95		MRRA Amount D		315	3.00		Transporting		006	3.30	
MRRA Amount D		315	1.95		Communications		005	3.00		Utilities		004	3.30	
Communications		005	2.00		Transporting		006	3.00		Use Tax Purchases		029	2.50	
Utilities		004	2.00		Utilities		004	3.00		Use Tax From Inventory		030	2.50	
Jet Fuel Use Tax (cents per gallon)		051	\$.02		Use Tax Purchases		029	3.00						
Use Tax Purchases		029	1.95		Use Tax Purchases(Single Item Portion Ov	er \$10,000)	369	2.00						
Use Tax From Inventory		030	1.95		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.

006

004

5.50

5.50

Transporting

Utilities

Transporting

Utilities

TRANSACTION PRIVILEGE AND OTHER TAX RATE TABLES

006

004

3.00

3.00

Utilities

Use Tax Purchases

Use Tax From Inventory

Effective October 1, 2025

004

029

030

3.00

3.00

3.00

MUNICIPALITIES TABLE 2 All tax rates are expressed as percentages (%) unless otherwise noted. REGION/ BUSINESS REGION/ BUSINESS TAX TAX REGION/ BUSINESS CITY/TOWN NAME COUNTY COUNTY **CITY/TOWN NAME** COUNTY CITY CODE CODE RATE CITY CODE CODE RATE CITY CODE CODE RATE ST JOHNS SPRINGERVILLE SJ APA **SOUTH TUCSON** PMA APA ST SV Advertising 018 3.00 Advertising 018 5.50 Advertising 018 3.00 Amusements 012 3.00 Amusements 012 5.50 Amusements 012 3.00 Contracting - Prime Contracting - Prime 015 3.00 015 5.50 Contracting - Prime 015 3.00 Contracting - Speculative Builders 016 Contracting - Speculative Builders Contracting - Speculative Builders 016 3.00 5.50 016 3.00 Contracting - Owner Builder 037 Contracting - Owner Builder Contracting - Owner Builder 037 3.00 5.50 037 3.00 Job Printing Job Printing 010 010 3.00 5.50 Job Printing 010 3.00 Manufactured Buildings 027 3.00 Manufactured Buildings 027 5.50 Manufactured Buildings 027 3.00 Timbering and Other Extraction Timbering and Other Extraction 020 3.00 020 Timbering and Other Extraction 2.50 020 3.00 Severance - Metal Mining Severance - Metal Mining 019 0.10 019 0.10 Severance - Metal Mining 019 0.10 Publication 009 3.00 Publication 009 5.50 Publication 009 3.00 Hotels Hotels 044 3.00 044 3.50 Hotels 044 3.00 Hotel/Motel (Additional Tax)^B Hotel/Motel (Additional Tax)B 144 3.00 Hotel/Motel (Additional Tax)B 144 2.00 144 2.00 Commercial Rental, Leasing, & Licensing for Use 213 2.00 Commercial Rental, Leasing, & Licensing for Use 213 2.50 Rental Occupancy 040 3.00 Rental, Leasing, & Licensing for Use of TPP 214 3.00 Commercial Lease (Additional Tax) C 313 4.00 Rental, Leasing, & Licensing for Use of TPP 214 3.00 Restaurant and Bars 011 3.00 Rental, Leasing, & Licensing for Use of TPP Restaurant and Bars 214 6.50 011 3.00 Retail Sales 017 3.00 Restaurant and Bars 011 5.50 Retail Sales 017 3.00 Retail Sales Food for Home Consumption 062 3.00 Retail Sales 017 5.00 Retail Sales (Single Item Portion Over \$1,000) 397 2.00 MRRA Amount D 315 3.00 Retail Sales Food for Home Consumption 062 1.50 Retail Sales Food for Home Consumption 062 3.00 Communications 005 3.00 MRRA Amount D 315 5.00 MRRA Amount D 315 3.00 Transporting 006 3.00 Communications 005 5.50 Communications 005 3.00

CITY/TOWN NAME	REGION / CITY CODE	BUSINESS CODE	TAX RATE	COUNTY		REGION / CITY CODE	BUSINESS CODE	TAX RATE	COUNTY	CITY/TOWN NAME REGIO		TAX RATE	COUNTY
STAR VALLEY	SY			GLA	SUPERIOR	SI			PNL	<u>SURPRISE</u> SP			MAR
Advertising		018	2.00		Advertising		018	4.00		Advertising	018	2.80	
Amusements		012	2.00		Amusements		012	4.00		Amusements	012	2.80	
Contracting – Prime		015	2.00		Contracting – Prime		015	4.00		Contracting – Prime	015	3.70	
Contracting – Speculative Builders		016	2.00		Contracting – Speculative Builders		016	4.00		Contracting – Speculative Builders	016	3.70	
Contracting – Owner Builder		037	2.00		Contracting – Owner Builder		037	4.00		Contracting – Owner Builder	037	3.70	
Job Printing		010	2.00		Job Printing		010	4.00		Feed at Wholesale	116	2.80	
Manufactured Buildings		027	2.00		Manufactured Buildings		027	4.00		Job Printing	010	2.80	
Timbering and Other Extraction		020	2.00		Timbering and Other Extraction		020	4.00		Manufactured Buildings	027	2.80	
Severance – Metal Mining		019	0.10		Severance – Metal Mining		019	0.10		Timbering and Other Extraction	020	2.80	
Publication		009	2.00		Publication		009	4.00		Severance – Metal Mining	019	0.10	
Hotels		044	2.00		Hotels		044	4.00		Publication	009	2.80	
Commercial Rental, Leasing, & Licensing	for Use	213	2.00		Hotel/Motel (Additional Tax) ^B		144	4.00		Hotels	044	2.80	
Rental, Leasing, & Licensing for Use of TF	PP	214	2.00		Commercial Rental, Leasing, & Licensing	for Use	213	2.00		Hotel/Motel (Additional Tax) ^B	144	4.52	
Restaurant and Bars		011	2.00		Rental, Leasing, & Licensing for Use of T	PP	214	4.00		Commercial Rental, Leasing, & Licensing for Use	213	2.80	
Retail Sales		017	2.00		Restaurant and Bars		011	4.00		Rental Occupancy	040	0.00	
Retail Sales Food for Home Consumption		062	2.00		Retail Sales		017	4.00		Rental, Leasing, & Licensing for Use of TPP	214	2.80	
MRRA Amount D		315	2.00		Retail Sales (Single Item Portion Over \$5	00)	407	1.00		Restaurant and Bars	011	3.20	
Communications		005	2.00		MRRA Amount D		315	4.00		Retail Sales	017	2.80	
Transporting		006	2.00		Communications		005	4.00		MRRA Amount D	315	2.80	
Utilities		004	2.00		Transporting		006	4.00		Communications	005	2.80	
					Utilities		004	4.00		Transporting	006	2.80	
										Utilities	004	2.80	
										Use Tax Purchases	029	2.80	
										Use Tax From Inventory	030	2.80	

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

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

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

TRANSACTION PRIVILEGE AND OTHER TAX RATE TABLES

TABLES Effective October 1, 2025

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

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

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

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

CITY/TOWN NAME	REGION / CITY CODE	BUSINESS CODE	TAX RATE	COUNTY	CITY/TOWN NAME	REGION / CITY CODE	BUSINESS CODE	TAX RATE	COUNTY	CITY/TOWN NAME REGI		BUSINESS	TAX RATE	COUNTY
TOLLESON	TN			MAR	TOMBSTONE	TS			СОН	TUCSON TI	J			PMA
Amusements		012	2.50		Advertising		018	3.50		Amusements		012	2.60	
Contracting – Prime		015	2.50		Amusements		012	3.50		Contracting – Prime		015	2.60	
Contracting – Speculative Builders		016	2.50		Contracting – Prime		015	3.50		Contracting – Speculative Builders		016	2.60	
Contracting – Owner Builder		037	2.50		Contracting – Speculative Builders		016	3.50		Contracting – Owner Builder		037	2.60	
Job Printing		010	2.50		Contracting – Owner Builder		037	3.50		Job Printing		010	2.60	
Manufactured Buildings		027	2.50		Job Printing		010	3.50		Manufactured Buildings		027	2.60	
Timbering and Other Extraction		020	2.50		Manufactured Buildings		027	3.50		Timbering and Other Extraction		020	2.60	
Severance – Metal Mining		019	0.10		Timbering and Other Extraction		020	3.50		Severance – Metal Mining		019	0.10	
Publication		009	2.50		Severance – Metal Mining		019	0.10		Publication		009	2.60	
Hotels		044	2.50		Publication		009	3.50		Hotels		044	6.00	
Hotel/Motel (Additional Tax) ^B		144	2.00		Hotels		044	3.50		Bed Surtax (Additional Tax) (Per night)		035	\$4.00 ea	
Commercial Rental, Leasing, & Licensing for	or Use	213	2.50		Hotel/Motel (Additional Tax) ^B		144	4.00		Commercial Rental, Leasing, & Licensing for Us	se	213	2.60	
Rental, Leasing, & Licensing for Use of TPI	Р	214	2.50		Commercial Rental, Leasing, & Licensing	for Use	213	2.50		Rental, Leasing, & Licensing for Use of TPF	•	214	2.60	
Restaurant and Bars		011	2.50		Rental, Leasing, & Licensing for Use of T	PP	214	3.50		Restaurant and Bars		011	2.60	
Retail Sales		017	2.50		Restaurant and Bars		011	3.50		Retail Sales		017	2.60	
Retail Sales (Single Item Portion Over \$5,0	00)	357	2.00		Retail Sales		017	3.50		MRRA Amount ^D		315	2.60	
Retail Sales Food for Home Consumption		062	2.50		MRRA Amount D		315	3.50		Communications		005	2.60	
MRRA Amount D		315	2.50		Communications		005	3.50		Public Utility (Additional Communications) F		105	4.50	
Communications		005	2.50		Transporting		006	3.50		Transporting		006	2.60	
Transporting		006	2.50							Utilities		004	2.60	
Utilities		004	2.50							Public Utility (Additional Utility) ⁶		104	4.50	
Use Tax Purchases		029	2.50							Public Utility Right of Way		133	1.50	
Use Tax (Single Item Portion Over \$5,000)		359	2.00							Use Tax Purchases		029	2.60	
Use tax From Inventory		030	2.50							Use Tax From Inventory		030	2.60	
										(F) If you report under Communications (Business co Additional Public Utility tax rate that must be applied				

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

TRANSACTION PRIVILEGE AND OTHER TAX RATE TABLES

Effective October 1, 2025

004

2.20

e noted.
TAX COUNTY
MAR/YAV
2.20
2.20
3.50
3.50
3.50
2.20
2.20
2.20
2.20
0.10
2.20
2.20
3.00
1.70
1.70
2.20
2.20
2.20
1.69
2.20
2.20
3.00
2.20

CITY/TOWN NAME	REGION / CITY CODE	BUSINESS	TAX RATE	COUNTY
WILLCOX	wc			СОН
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, & Licen	sing for Use	213	3.00	
Rental, Leasing, & Licensing for Use	of TPP	214	3.00	
Restaurant and Bars		011	3.00	
Retail Sales		017	3.00	
Retail Sales (Single Item Over \$1,250))	417	2.00	
Retail Sales Food for Home Consump	otion	062	3.00	
MRRA Amount D		315	3.00	
Communications		005	3.00	
Transporting		006	3.00	
Utilities		004	3.00	

CITY/TOWN NAME	REGION / CITY CODE	BUSINESS CODE	TAX RATE	COUNTY		REGION /	BUSINESS CODE	TAX RATE	COUNTY
WILLIAMS	WL			COC	WINKELMAN	WM			GLA/PNL
Advertising		018	3.50		Advertising		018	3.50	
Amusements		012	3.50		Amusements		012	3.50	
Contracting – Prime		015	3.50		Contracting – Prime		015	3.50	
Contracting – Speculative Builders		016	3.50		Contracting – Speculative Builders		016	3.50	
Contracting – Owner Builder		037	3.50		Contracting – Owner Builder		037	3.50	
Job Printing		010	3.50		Job Printing		010	3.50	
Manufactured Buildings		027	3.50		Manufactured Buildings		027	3.50	
Timbering and Other Extraction		020	3.50		Timbering and Other Extraction		020	3.50	
Severance - Metal Mining		019	0.10		Severance – Metal Mining		019	0.10	
Publication		009	3.50		Publication		009	3.50	
Hotels		044	5.50		Hotels		044	3.50	
Hotel/Motel (Additional Tax)		144	5.50		Commercial Rental, Leasing, & Licensing f	or Use	213	3.50	
Commercial Rental, Leasing, & Licensing for	or Use	213	3.00		Rental, Leasing, & Licensing for Use of TP	Р	214	3.50	
Rental, Leasing, & Licensing for Use of TPF	>	214	3.50		Restaurant and Bars		011	3.50	
Restaurant and Bars		011	4.50		Retail Sales		017	3.50	
Retail Sales		017	3.50		Retail Sales Food for Home Consumption		062	3.50	
MRRA Amount D		315	3.50		MRRA Amount D		315	3.50	
Communications		005	3.50		Communications		005	3.50	
Transporting		006	3.50		Transporting		006	3.50	
Utilities		004	3.50		, ,		230	2.00	

Transporting Utilities

(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 October 1, 2025
--------------------------------	-----------------------	---	---------------------------

TABLE 2				MUNICIPALITIES					All tax rates are expressed as percentages (%) unless otherwise noted.				
	EGION /	BUSINESS	TAX RATE	COUNTY	Y CITY/TOWN NAME REGION / BUSINESS TAX COUNTY CITY/TOWN NAME REGION / CITYCODE CODE RATE			TAX RATE	COUNTY				
WINSLOW	WS			NAV	YOUNGTOWN	ΥT			MAR	YUMA YM			YMA
Advertising		018	3.00		Advertising		018	3.00		Advertising	018	1.70	
Amusements		012	3.00		Amusements		012	3.00		Amusements	012	1.70	
Contracting – Prime		015	3.00		Contracting – Prime		015	3.00		Contracting – Prime	015	1.70	
Contracting – Speculative Builders		016	3.00		Contracting – Speculative Builders		016	3.00		Contracting – Speculative Builders	016	1.70	
Contracting – Owner Builder		037	3.00		Contracting – Owner Builder		037	3.00		Contracting – Owner Builder	037	1.70	
Jet Fuel Sales (cents per gallon)		049	\$.03		Job Printing		010	3.00		Job Printing	010	1.70	
Job Printing		010	3.00		Manufactured Buildings		027	3.00		Manufactured Buildings	027	1.70	
Manufactured Buildings		027	3.00		Timbering and Other Extraction		020	3.00		Timbering and Other Extraction	020	1.70	
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	3.00		Publication	009	1.70	
Publication		009	3.00		Hotels		044	3.00		Hotels	044	1.70	
Hotels		044	3.00		Hotel/Motel (Additional Tax) ^B		144	2.00		Hotel/Motel (Additional Tax)	144	2.00	
Hotel/Motel (Additional Tax) ^B		144	2.00		Commercial Rental, Leasing, & Licensing f	for Use	213	2.00		Commercial Rental, Leasing, & Licensing for Us		1.70	
Commercial Rental, Leasing, & Licensing for	or Use	213	3.00		Rental, Leasing, & Licensing for Use of TP	P	214	3.00		Rental, Leasing, & Licensing for Use of TPP	214	1.70	
Rental Occupancy		040	3.00		Restaurant and Bars		011	3.00		Restaurant and Bars	011	1.70	
Rental, Leasing, & Licensing for Use of TPI	P	214	3.00		Retail Sales		017	3.00		Restaurant & Bars (Additional Tax)	111	2.00	
Restaurant and Bars		011	3.00		Retail Sales Food for Home Consumption		062	3.00		Retail Sales	017	1.70	
Restaurant and Bars (Additional Tax) A		111	2.00		MRRA Amount D		315	3.00		Retail Sales Food for Home Consumption	062	1.70	
Retail Sales		017	3.00		Communications		005	3.00		MRRA Amount D	315	1.70	
Retail Sales Food for Home Consumption		062	3.00		Transporting		006	3.00		Communications	005	1.70	
MRRA Amount D		315	3.00		Utilities		004	3.00		Transporting	006	1.70	
Communications		005	3.00		Use Tax Purchases		029	3.00		Utilities	004	1.70	
Transporting		006	3.00		Use Tax From Inventory		030	3.00		Wastewater Utility Service	485	1.70	
Utilities		004	3.00										

Prepared by ADOR's City Services Team

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

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

Table 4 Indian Reservation Codes							
RESERVATION	COUNTY	CODE					
Ak-Chin	Pinal	PNA					
Cocopah	Yuma	YMB					
Colorado River	La Paz	LAC					
Fort McDowell-Yavapai	iMaricopa	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-Marico	paMaricopa	MAO					
•	Gila						
San Carlos Apache	Graham	GRP					
San Carlos Apache	Pinal	PNP					
San Juan Southern Pai	uteCoconino	COQ					
Tohono O'Odham	Maricopa	MAT					
Tohono O'Odham	Pima	PMT					
Tohono O'Odham	Pinal	PNT					
Tonto Apache	Gila	GLU					
White Mountain Apache	eApache	APD					
White Mountain Apache	eGila	GLD					
White Mountain Apache	eGraham	GRD					
White Mountain Apache	eNavajo	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

• Statewide Toll-Free: (800) 352-4090

• Website: www.azdor.gov

• Tax Rate Look-Up Tool

Medical and Adult Use Marijuana Rate Tables

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

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

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

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

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

	Table 5			MAF	RIJUAN	IA TAX	(RATE	S FOR	SALE	S IN	THES	E COU	NTIES			
Business Code	TAXABLE ACTIVITY	Cochise (COH)	Coconino (COC)	Gila (GLA)	Graham (GRA)	La Paz (LAP)	Maricopa (MAR)	Mohave (MOH)	Navajo (NAV)	Pima (PMA)	Pinal (PNL)	Santa Cruz (STC)	Yavapai (YAV)	Yuma (YMA)	Apache (APA) Greenlee (GRN)	Accounting Credit Rate for Electronic Filers (STATE TAX ONLY)
	MEDICAL MARIJUANA															
203	Medical Marijuana Retail Sales	6.10%	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 addit	ion to th	o tranca	otion n	rivilogo	ratae ek	own Ac	lult Hea	Mariius	no ic c	uhioot	to a 16	% ovoice	o fov *		

In addition to the transaction privilege rates shown, Adult Use Marijuana is subject to a 16% excise tax.

Table 6	RETAIL TA	X RATES	FOR S	ALES	N 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 of	otherwise noted.				All tax rates are expressed as perc
Medical Marijuana Retail Sales		203	2.40	=.	Medical Marijuana Retail Sales
Medical Marijuana Retail Sales-Single Item Portion Over \$	2,000	653	1.40	_	Medical Marijuana Retail Sales-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 F	Portion Over \$2,000	297	1.40	-	Retail Sales (Accessories/Ancillary
Use Tax Purchases		029	2.40	-	Use Tax Purchases
Use Tax Purchases-Single Item Portion Over \$2,000		299	1.40	-	Use Tax Purchases-Item Over
Use Tax From Inventory		030	2.40	-	Use Tax From Inventory
Medical Marijuana Restaurant		221	2.40	-	Medical Marijuana Restaurant
Medical Marijuana Restaurant (Additional Tax)				-	Medical Marijuana Restaurant (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	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)		

Table 6 RETAIL TAX RATES FOR SALES IN MUNICIPALITIES **CASA GRANDE** BUSINESS TAX REGION / CITY CODE: CG CODE RATE COUNTY CODE: PNL All tax rates are expressed as percentage (%) unless otherwise noted. 2.00 Medical Marijuana Retail Sales Medical Marijuana Retail Sales-Single Item Portion Over \$5,000 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 1.50 357 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 TAX RATES FOR SALES IN MUNICIPALITIES **CLARKDALE** BUSINESS TAX REGION / CITY CODE: CD CODE RATE **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 221 Medical Marijuana Restaurant 3.50 Medical Marijuana Restaurant (Additional Tax) Adult Use Marijuana Restaurant 421 3.50 Adult Use Marijuana Restaurant (Additional Tax)

BUSINESS CODE	TAX RATE
203	3.00
<mark>673</mark>	2.00
420	3.00
<mark>673</mark>	2.00
017	3.00
<mark>367</mark>	2.00
029	3.00
<mark>369</mark>	2.00
030	3.00
221	3.00
421	3.00
	203 673 420 673 017 367 029 369 030 221

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

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

	Table 6	RETAIL TAX	RATE	IN MUNICIPALITIES		
	COTTONWOOD REGION / CITY CODE: CW COUNTY CODE: YAV		USINESS CODE	TAX RATE		DEWEY-HUMBOLDT REGION / CITY CODE: DH COUNTY CODE: YAV
	All tax rates are expressed as percentage (%) unless other	wise noted.				All tax rates are expressed as perce
	Medical Marijuana Retail Sales		203	3.50		Medical Marijuana Retail Sales
	Medical Marijuana Retail Sales-Item Over					Medical Marijuana Retail Sales-Item
-	Adult Use Marijuana Retail Sales		420	3.50		Adult Use Marijuana Retail Sales
-	Adult Use Marijuana Retail Sales-Item Over			-	•	Adult Use Marijuana Retail Sales-Ite
-	Retail Sales (Accessories and Ancillary Products)		017	3.50	•	Retail Sales (Accessories and Ancil
-	Retail Sales (Accessories/Ancillary Products)-Item Over			-	•	Retail Sales (Accessories/Ancillary 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

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	FOR:	SALES	IN MUNICIPALITIES
EAGAR REGION / CITY CODE: EG COUNTY CODE: APA		BUSINESS CODE	TAX RATE		EL MIRAGE REGION / CITY CODE: EM COUNTY CODE: MAR
All tax rates are expressed as percentage (%) unless other	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 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-Item
Retail Sales (Accessories and Ancillary Products)		017	3.00	-	Retail Sales (Accessories and Ancillar
Retail Sales (Accessories/Ancillary Products)-Single Item Ov	er \$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 (Additio
Adult Use Marijuana Restaurant		421	3.00	-	Adult Use Marijuana Restaurant
Adult Use Marijuana Restaurant (Additional Tax)				-	Adult Use Marijuana Restaurant (Addi

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

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

	Table 6	RETAIL 1	TAX RATES	FOR:	SALES	IN MUNICIPALITIES
	ERT N / CITY CODE: GB Y CODE: MAR		BUSINESS CODE	TAX RATE		GLENDALE REGION / CITY CODE: GE COUNTY CODE: MAR
All tax ra	ates are expressed as percentage (%) unless oth	erwise noted.				All tax rates are expressed as percent
Medi	cal Marijuana Retail Sales		203	2.00		Medical Marijuana Retail Sales
Medi	cal Marijuana Retail Sales-Item Over					Medical Marijuana Retail Sales-Single
Adult	Use Marijuana Retail Sales		420	2.00		Adult Use Marijuana Retail Sales
Adult	Use Marijuana Retail Sales-Item Over			-		Adult Use Marijuana Retail Sales-Sinç
Retai	I Sales (Accessories and Ancillary Products)		017	2.00	:	Retail Sales (Accessories and Ancillar
Retai	I Sales (Accessories/Ancillary Products)-Item Over					Retail Sales (Accessories/Ancillary Pr
Use	Fax Purchases		029	2.00		Use Tax Purchases
Use	Fax Purchases-Item Over					Use Tax Purchases-Single Item Over
Use	Fax From Inventory		030	2.00		Use Tax From Inventory
Medi	cal Marijuana Restaurant		221	2.00		Medical Marijuana Restaurant
Medi	cal 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

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

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

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

Table 6	RETAIL 1	TAX RATES	S 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	erwise 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 (Add
				-	

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

HOLBROOK REGION / CITY CODE: HB COUNTY CODE: NAV	BUSINESS	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	S FOR	SALES	IN MUNICIPALITIES
JEROME REGION / CITY CODE: JO COUNTY CODE: YAV		BUSINESS CODE	TAX RATE		KEARNY REGION / CITY CODE: KN COUNTY CODE: PNL
All tax rates are expressed as percentage (%) unless other	rwise noted.				All tax rates are expressed as percent
Medical Marijuana Retail Sales		203	3.50	_	Medical Marijuana Retail Sales
Medical Marijuana Retail Sales-Item Over					Medical Marijuana Retail Sales-Item C
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 (Addi
				-	

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

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

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

Table 6	RETAIL	TAX RATES	FOR S	ALES	IN MUNICIPALITIES
LITCHFIELD PARK REGION / CITY CODE: LP COUNTY CODE: MAR		BUSINESS CODE	TAX RATE		MAMMOTH REGION / CITY CODE: MH COUNTY CODE: PNL
All tax rates are expressed as percentage (%) unless oth	erwise noted.				All tax rates are expressed as perce
Medical Marijuana Retail Sales		203	2.80		Medical Marijuana Retail Sales
Medical Marijuana Retail Sales-Item Over					Medical Marijuana Retail Sales-Item
Adult Use Marijuana Retail Sales		420	2.80		Adult Use Marijuana Retail Sales
Adult Use Marijuana Retail Sales-Item Over					Adult Use Marijuana Retail Sales-Ite
Retail Sales (Accessories and Ancillary Products)		017	2.80		Retail Sales (Accessories and 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	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	2.50
Medical Marijuana Retail Sales-Item Over		
Adult Use Marijuana Retail Sales	<mark>420</mark>	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	<mark>2.50</mark>
Use Tax Purchases-Item Over		
Use Tax From Inventory	030	<mark>2.50</mark>
Medical Marijuana Restaurant	<mark>221</mark>	<mark>2.50</mark>
Medical Marijuana Restaurant (Additional Tax)		
Adult Use Marijuana Restaurant	421	2.50
Adult Use Marijuana Restaurant (Additional Tax)	-	-

Table 6	RETAIL	TAX RATES	FOR S	ALES	IN MUNICIPALITIES
MESA REGION / CITY CODE: ME COUNTY CODE: MAR		BUSINESS CODE	TAX RATE		MIAMI REGION / CITY CODE: MM COUNTY CODE: GLA
All tax rates are expressed as percentage (%) unless of	nerwise 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 Ancill
Retail Sales (Accessories/Ancillary Products)-Item Over		-		-	Retail Sales (Accessories/Ancillary I
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	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 R	ETAIL	TAX RATES	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 otherwi	ise 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 \$3,00	10	659	2.00		Medical Marijuana Retail Sales-Item
Adult Use Marijuana Retail Sales		420	3.00		Adult Use Marijuana Retail Sales
Adult Use Marijuana Retail Sales-Single Item Portion Over \$3,	000	675	2.00	-	Adult Use Marijuana Retail Sales-Ite
Retail Sales (Accessories and Ancillary Products)		017	3.00	-	Retail Sales (Accessories and Ancill
Retail Sales (Accessories/Ancillary Products)-Single Item Porti	on Over \$3,0	000 387	2.00	-	Retail Sales (Accessories/Ancillary I
Use Tax Purchases		029	3.00	-	Use Tax Purchases
Use Tax Purchases-Single Item Portion Over \$3,000		389	2.00	-	Use Tax Purchases-Item Over
Use Tax From Inventory		030	3.00	-	Use Tax From Inventory
Medical Marijuana Restaurant		221	4.00	-	Medical Marijuana Restaurant
Medical Marijuana Restaurant (Additional Tax)		-		-	Medical Marijuana Restaurant (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)		
Adult Use Marijuana Restaurant	421	2.50

PARKER REGION / CITY CODE: PK COUNTY CODE: LAP	BUSINESS	RAT
Il 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
ı	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 othe	rwise noted.				All tax rates are expressed as percent
_	Medical Marijuana Retail Sales		203	3.88	_	Medical Marijuana Retail Sales
	Medical Marijuana Retail Sales-Item Over				_	Medical Marijuana Retail Sales-Item (
	Adult Use Marijuana Retail Sales		420	3.88		Adult Use Marijuana Retail Sales
	Adult Use Marijuana Retail Sales-Item Over		-		-	Adult Use Marijuana Retail Sales-Item
	Retail Sales (Accessories and Ancillary Products)		017	3.88	-	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	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 CODE	TAX RATE
All tax rates are expressed as percentage (%) unless otherwise noted.		
Medical Marijuana Retail Sales	203	2.80
Medical Marijuana Retail Sales-Single Item Portion Over \$13,886	685	2.00
Adult Use Marijuana Retail Sales	420	2.80
Adult Use Marijuana Retail Sales-Single Item Portion Over \$13,886	684	2.00
Retail Sales (Accessories and Ancillary Products)	017	2.80
Retail Sales (Accessories/Ancillary Products)-Single Item Portion Over \$13,886	164	2.00
Use Tax Purchases	029	2.80
Use Tax Purchases-Single Item Portion Over \$13,886	168	2.00
Use Tax From Inventory	030	2.80
Medical Marijuana Restaurant	221	2.80
Medical Marijuana Restaurant (Additional Tax)		
Adult Use Marijuana Restaurant	421	2.80
Adult Use Marijuana Restaurant (Additional Tax)		

PIMA REGION / CITY CODE: PM COUNTY CODE: GRA	BUSINESS CODE	TAX RATE
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 R	ETAIL T	TAX 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
		000	2.00		
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 C
Adult Use Marijuana Retail Sales		420	3.00	-	Adult Use Marijuana Retail Sales
Adult Use Marijuana Retail Sales-Single Item Portion Over \$5,000)	672	1.50	-	Adult Use Marijuana Retail Sales-Item
Retail Sales (Accessories and Ancillary Products)		017	3.00	-	Retail Sales (Accessories and Ancillar
Retail Sales (Accessories/Ancillary Products)-Single Item Portion	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
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)		

Medical Marijuana Retail Sales Medical Marijuana Retail Sales-Item Over	203	2.83
· · · · · · · · · · · · · · · · · · ·	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
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	S 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
Medical Marijuana Retail Sales		203	2.25		Medical Marijuana Retail Sales
Medical Marijuana Retail Sales-Item Over				-	Medical Marijuana Retail Sales-Item
Adult Use Marijuana Retail Sales		420	2.25	-	Adult Use Marijuana Retail Sales
Adult Use Marijuana Retail Sales-Item Over				=	Adult Use Marijuana Retail Sales-Iter
Retail Sales (Accessories and Ancillary Products)		017	2.25	-	Retail Sales (Accessories and Ancilla
Retail Sales (Accessories/Ancillary Products)-Item Over				-	Retail Sales (Accessories/Ancillary P
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 (Addition
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
M follows and a second	203	2.25
Medical Marijuana Retail Sales	200	2.20
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
Medical Marijuana Retail Sales	203	2.50
Medical Marijuana Retail Sales-Single Item Over \$5,000	664	1.00
Adult Use Marijuana Retail Sales	420	2.50
Adult Use Marijuana Retail Sales-Single Item Over \$5,000	680	1.00
Retail Sales (Accessories and Ancillary Products)	017	2.50
Retail Sales (Accessories/Ancillary Products)-Single Item Over \$5,000	717	1.00
Use Tax Purchases	029	2.50
Use Tax Purchases-Single Item Over \$5,000	729	1.00
Use Tax From Inventory	030	2.50
Medical Marijuana Restaurant	221	2.50
Medical Marijuana Restaurant (Additional Tax)		
Adult Use Marijuana Restaurant	421	2.50
Adult Use Marijuana Restaurant (Additional Tax)		

SAHUARITA REGION / CITY CODE: SA COUNTY CODE: PMA	BUSINESS CODE	TAX RATE
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)		

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

Table 6	RETAIL TA	AX RATES	S FOR	SALES	IN MUNICIPALITIES
SAN LUIS REGION / CITY CODE: SU COUNTY CODE: YMA		BUSINESS	TAX RATE		SCOTTSDALE REGION / CITY CODE: SC COUNTY CODE: MAR
Medical Marijuana Retail Sales		203	4.00		Medical Marijuana Retail Sales
Medical Marijuana Retail Sales-Single Item Portion Over \$2,500	1	663	1.50		Medical Marijuana Retail Sales-Item (
Adult Use Marijuana Retail Sales		420	4.00		Adult Use Marijuana Retail Sales
Adult Use Marijuana Retail Sales-Single Item Portion Over \$2,50	00	679	1.50		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)-Single Item Portion	n Over \$2,500	467	1.50		Retail Sales (Accessories/Ancillary Pr
Use Tax Purchases		029	4.00	-	Use Tax Purchases
Use Tax Purchases-Single Item Portion Over \$2,500		469	1.50		Use Tax Purchases-Item Over
Use Tax From Inventory		030	4.00	-	Use Tax From Inventory
0Medical Marijuana Restaurant		221	4.00		Medical Marijuana Restaurant
Medical Marijuana Restaurant (Additional Tax)				-	Medical Marijuana Restaurant (Additio
Adult Use Marijuana Restaurant		421	4.00	-	Adult Use Marijuana Restaurant
Adult Use Marijuana Restaurant (Additional Tax)				-	Adult Use Marijuana Restaurant (Add
				-	

SCOTTSDALE REGION / CITY CODE: SC COUNTY CODE: MAR	BUSINESS CODE	TAX RATE
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)	-	-

EDONA EGION / CITY CODE: SE OUNTY CODE: COC/YAV	BUSINESS CODE	RATI
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
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	S 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
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
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	
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
Medical Marijuana Retail Sales	203	5.00
Medical Marijuana Retail Sales-Item Over	-	
Adult Use Marijuana Retail Sales	420	5.00
Adult Use Marijuana Retail Sales-Item Over		
Retail Sales (Accessories and Ancillary Products)	017	5.00
Retail Sales (Accessories/Ancillary Products)-Item Over	-	
Use Tax Purchases		
Use Tax Purchases-Item Over		
Use Tax From Inventory		
Medical Marijuana Restaurant	221	5.50
Medical Marijuana Restaurant (Additional Tax)		
Adult Use Marijuana Restaurant	421	5.50
Adult Use Marijuana Restaurant (Additional Tax)	-	

Table 6 RETAIL TAX RATES FOR SALES IN MUNICIPALITIES **SPRINGERVILLE** BUSINESS TAX REGION / CITY CODE: SV CODE RATE **COUNTY CODE: APA** 3.00 203 Medical Marijuana Retail Sales Medical Marijuana Retail Sales-Single Item Portion Over \$1,000 660 2.00 420 Adult Use Marijuana Retail Sales 3.00 Adult Use Marijuana Retail Sales-Single Item Portion Over \$1,000 676 2.00 Retail Sales (Accessories and Ancillary Products) 017 3.00 397 Retail Sales (Accessories/Ancillary Products)-Single Item Portion Over \$1,000 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) 421 Adult Use Marijuana Restaurant 3.00 Adult Use Marijuana Restaurant (Additional Tax)

ST JOHNS REGION / CITY CODE: SJ COUNTY CODE: APA	BUSINESS CODE	TAX RATE
Medical Marijuana Retail Sales	203	3.00
Medical Marijuana Retail Sales-Item Over		
Adult Use Marijuana Retail Sales	420	3.00
Adult Use Marijuana Retail Sales-Item Over		
Retail Sales (Accessories and Ancillary Products)	017	3.00
Retail Sales (Accessories/Ancillary Products)-Item Over		
Use Tax Purchases	029	3.00
Use Tax Purchases-Item Over		
Use Tax From Inventory	030	3.00
Medical Marijuana Restaurant	221	3.00
Medical Marijuana Restaurant (Additional Tax)		
Adult Use Marijuana Restaurant	421	3.00
Adult Use Marijuana Restaurant (Additional Tax)		

STAR VALLEY REGION / CITY CODE: SY COUNTY CODE: GLA	BUSINESS CODE	TAX RATE
Medical Marijuana Retail Sales	203	2.00
Medical Marijuana Retail Sales-Item Over	-	
Adult Use Marijuana Retail Sales	420	2.00
Adult Use Marijuana Retail Sales-Item Over	-	
Retail Sales (Accessories and Ancillary Products)	017	2.00
Retail Sales (Accessories/Ancillary Products)-Item Over		
Use Tax Purchases		
Use Tax Purchases-Item Over	-	
Use Tax From Inventory	-	
Medical Marijuana Restaurant	221	2.00
Medical Marijuana Restaurant (Additional Tax)	-	
Adult Use Marijuana Restaurant	421	2.00
Adult Use Marijuana Restaurant (Additional Tax)	-	

SUPERIOR REGION / CITY CODE: SI COUNTY CODE: PNL	BUSINESS CODE	TAX RATE
Medical Marijuana Retail Sales	203	4.00
Medical Marijuana Retail Sales-Single Item Portion Over \$500	661	1.00
Adult Use Marijuana Retail Sales	420	4.00
Adult Use Marijuana Retail Sales-Single Item Portion Over \$500	677	1.00
Retail Sales (Accessories and Ancillary Products)	017	4.00
Retail Sales (Accessories/Ancillary Products)-Single Item Portion Over \$500	407	1.00
Use Tax Purchases	-	
Use Tax Purchases-Item Over	-	
Use Tax From Inventory	-	
Medical Marijuana Restaurant	221	4.00
Medical Marijuana Restaurant (Additional Tax)		
Adult Use Marijuana Restaurant	421	4.00
Adult Use Marijuana Restaurant (Additional Tax)		
		_

	Table 6	RETAIL '	TAX RATES	S FOR	SALES	S IN MUNICIPALITIES
	SURPRISE REGION / CITY CODE: SP COUNTY CODE: MAR		BUSINESS CODE	TAX RATE		TAYLOR REGION / CITY CODE: TL COUNTY CODE: NAV
	Medical Marijuana Retail Sales		203	2.80		Medical Marijuana Retail Sales
	Medical Marijuana Retail Sales-Item Over		-		-	Medical Marijuana Retail Sales-Item C
	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
٠	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
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
	203	1.80
Medical Marijuana Retail Sales	203	1.00
Medical Marijuana Retail Sales-Item Over		
Adult Use Marijuana Retail Sales	420	1.80
Adult Use Marijuana Retail Sales-Item Over		
Retail Sales (Accessories and Ancillary Products)	017	1.80
Retail Sales (Accessories/Ancillary Products)-Item Over	-	
Use Tax Purchases	029	1.80
Use Tax Purchases-Item Over	-	
Use Tax From Inventory	030	1.80
Medical Marijuana Restaurant	221	1.80
Medical Marijuana Restaurant (Additional Tax)		
Adult Use Marijuana Restaurant	421	1.80
Adult Use Marijuana Restaurant (Additional Tax)		

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

	Table 6	RETAIL T	AX RATES	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
	Matalian Duran		203	2.50		Malfael Maifferen Balai 10 alaa
	Medical Marijuana Retail Sales		200	2.00		Medical Marijuana Retail Sales
	Medical Marijuana Retail Sales-Single Item Portion Over \$5,	000	656	2.00		Medical Marijuana Retail Sales-Item C
	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
٠	Medical Marijuana Restaurant (Additional Tax)					Medical Marijuana Restaurant (Additio
٠	Adult Use Marijuana Restaurant		421	2.50		Adult Use Marijuana Restaurant
٠	Adult Use Marijuana Restaurant (Additional Tax)					Adult Use Marijuana Restaurant (Addi

TOMBSTONE REGION / CITY CODE: TS COUNTY CODE: COH	BUSINESS CODE	TAX RATE
Medical Marijuana Retail Sales	203	3.50
Medical Marijuana Retail Sales-Item Over	-	
Adult Use Marijuana Retail Sales	420	3.50
Adult Use Marijuana Retail Sales-Item Over	-	
Retail Sales (Accessories and Ancillary Products)	017	3.50
Retail Sales (Accessories/Ancillary Products)-Item Over		
Use Tax Purchases		
Use Tax Purchases-Item Over		
Use Tax From Inventory		
Medical Marijuana Restaurant	221	3.50
Medical Marijuana Restaurant (Additional Tax)		
Adult Use Marijuana Restaurant	421	3.50
Adult Use Marijuana Restaurant (Additional Tax)		

TUCSON REGION / CITY CODE: TU COUNTY CODE: PMA/PAD	BUSINESS CODE	TAX RATE
Medical Marijuana Retail Sales	203	2.60
Medical Marijuana Retail Sales-Item Over		
Adult Use Marijuana Retail Sales	420	2.60
Adult Use Marijuana Retail Sales-Item Over	-	
Retail Sales (Accessories and Ancillary Products)	017	2.60
Retail Sales (Accessories/Ancillary Products)-Item Over		
Use Tax Purchases	029	2.60
Use Tax Purchases-Item Over	-	
Use Tax From Inventory	030	2.60
Medical Marijuana Restaurant	221	2.60
Medical Marijuana Restaurant (Additional Tax)		
Adult Use Marijuana Restaurant	421	2.60
Adult Use Marijuana Restaurant (Additional Tax)		

TUSAYAN REGION / CITY CODE: TY COUNTY CODE: COC	BUSINESS	TAX RATE
	000	0.00
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 1	TAX RATE	SFOR	SALES	IN MUNICIPALITIES
WELLTON REGION / CITY CODE: WT COUNTY CODE: YMA		BUSINESS CODE	TAX RATE		WICKENBURG REGION / CITY CODE: WB COUNTY CODE: MAR/YAV
Medical Marijuana Retail Sales		203	3.50		Medical Marijuana Retail Sales
Medical Marijuana Retail Sales-Item Over					Medical Marijuana Retail Sales-Single
Adult Use Marijuana Retail Sales		420	3.50		Adult Use Marijuana Retail Sales
Adult Use Marijuana Retail Sales-Item Over		-			Adult Use Marijuana Retail Sales-Sinç
Retail Sales (Accessories and Ancillary Products)		017	3.50		Retail Sales (Accessories and 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	3.50	-	Medical Marijuana Restaurant
Medical Marijuana Restaurant (Additional Tax)		-		-	Medical Marijuana Restaurant (Addition
Adult Use Marijuana Restaurant		421	3.50	-	Adult Use Marijuana Restaurant
Adult Use Marijuana Restaurant (Additional Tax)		-		-	Adult Use Marijuana Restaurant (Addi
				•	

WICKENBURG REGION / CITY CODE: WB COUNTY CODE: MAR/YAV	BUSINESS CODE	TAX RATE
Medical Marijuana Retaii Sales	203	2.20
Medical Marijuana Retail Sales-Single Item Over \$5,000	664	1.69
Adult Use Marijuana Retail Sales	420	2.20
Adult Use Marijuana Retail Sales-Single Item Over \$5,000	680	1.69
Retail Sales (Accessories and Ancillary Products)	017	2.20
Retail Sales (Accessories/Ancillary Products)-Single Item Over \$5,000	717	1.69
Use Tax Purchases		
Use Tax Purchases-Item Over		
Use Tax From Inventory		
Medical Marijuana Restaurant	221	2.20
Medical Marijuana Restaurant (Additional Tax)		
Adult Use Marijuana Restaurant	421	2.20
Adult Use Marijuana Restaurant (Additional Tax)		

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

WILLIAMS REGION / CITY CODE: WL COUNTY CODE: COC	BUSINESS CODE	TAX RATE
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 T	AX RATES	FOR S	ALES	IN MUNICIPALITIES
WINKELMAN REGION / CITY CODE: WM COUNTY CODE: GLA/PNL		BUSINESS CODE	TAX RATE		WINSLOW REGION / CITY CODE: WS COUNTY CODE: NAV
Medical Marijuana Retail Sales		203	3.50		Medical Marijuana Retail Sales
Medical Marijuana Retail Sales-Item Over				-	Medical Marijuana Retail Sales-Item
Adult Use Marijuana Retail Sales		420	3.50	-	Adult Use Marijuana Retail Sales
Adult Use Marijuana Retail Sales-Item Over		-		=	Adult Use Marijuana Retail Sales-Ite
Retail Sales (Accessories and Ancillary Products)		017	3.50	-	Retail Sales (Accessories and Ancil
Retail Sales (Accessories/Ancillary Products)-Item Over				-	Retail Sales (Accessories/Ancillary
Use Tax Purchases				=	Use Tax Purchases
Use Tax Purchases-Item Over				-	Use Tax Purchases-Item Over
Use Tax From Inventory				-	Use Tax From Inventory
Medical Marijuana Restaurant		221	3.50	-	Medical Marijuana Restaurant
Medical Marijuana Restaurant (Additional Tax)				-	Medical Marijuana Restaurant (Add
Adult Use Marijuana Restaurant		421	3.50	-	Adult Use Marijuana Restaurant
Adult Use Marijuana Restaurant (Additional Tax)					Adult Use Marijuana Restaurant (Ad
-				•	

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

YOUNGTOWN REGION / CITY CODE: YT COUNTY CODE: MAR	BUSINESS CODE	TAX RATI
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
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