

Remote Seller and Marketplace Facilitator Tax Rate Tables

TRANSACTION PRIVILEGE TAX RATES

ARIZONA DEPARTMENT OF REVENUE

CHANGES EFFECTIVE OCTOBER 1, 2025

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

(Note: Changes will be highlighted in yellow)

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. These tables contain the rates applicable for marketplace facilitators (in and outside of Arizona) and remote sellers (outside of Arizona) that make sales to Arizona customers. Please [click here](#) for the tax rate tables containing all other tax rates. Please note that marketplace facilitators in Arizona must use different business codes to report their sales and the sales of marketplace sellers that sell on the facilitator's marketplace. These codes are detailed in the appropriate tables below.

Reporting the taxes: Sales made through a marketplace facilitator located in Arizona should be reported using: (a) the tax rates and codes of the marketplace facilitator's location in Arizona, if the order information is received in Arizona, and (b) the tax rates and codes of the customer's address, if the order information is received outside Arizona. Sales made through a marketplace facilitator outside Arizona or by a remote seller outside Arizona are sourced to the shipping address of the consumer. If there is no shipping address, the sale is sourced to the customer's billing address.

Table 1 provides state TPT and county excise tax as a **combined** rate. Table 1 also includes accounting credit rates on STATE REPORTED TRANSACTIONS ONLY (the 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 2, 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 1 RETAIL TAX RATES FOR SALES IN THESE COUNTIES																
Business Code	TAXABLE ACTIVITY	Cochise (COH)	Coconino (COC)	Gila (GLA)	Graham (GRA)	La Paz (LAP)	Maricopa (MAR)	Mohave (MOH)	Navajo (NAV)	Pima (PMA)	Pinal (PNL)	Santa Cruz (STC)	Yavapai (YAV)	Yuma (YMA)	Apache (APA) Greenlee (GRN)	Accounting Credit Rate for Electronic Filers (STATE TAX ONLY)
REMOTE SELLER OR MARKETPLACE FACILITATOR OUTSIDE ARIZONA																
605	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%	.0672%
627	RS E911 Prepaid Wireless	0.8%	0.8%	0.8%	0.8%	0.8%	0.8%	0.8%	0.8%	0.8%	0.8%	0.8%	0.8%	0.8%	0.8%	N/A
MARKETPLACE FACILITATOR IN ARIZONA (STOREFRONT, PEOPLE, EQUIPMENT)																
017	Marketplace Facilitators in Arizona 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%
605	Marketplace Facilitators in Arizona Third Party 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%

SPECIAL DISTRICT CODES

If you have to report in a special district (Indian Reservation or Rio Nuevo District), please use the special codes at the end of this rate table instead of the normally designated county codes. If you are unsure whether you shipped products to a special district or Indian Reservation, please use the [Tax Rate Look-Up Tool](#).

Special District Codes

Rio Nuevo District, Pima (PAD).

This is a district within the City of Tucson. [Click Here](#) for the district map.

Indian Reservation Codes are special REGION CODES to be used on the TPT reporting form in the column marked REGION CODE by businesses that ship products to Indian Reservations. No other codes are required when reporting sales shipped to an Indian Reservation. See Table 3 (pg. 25).

Table 2

RETAIL TAX RATES FOR SALES IN THESE MUNICIPALITIES

APACHE JUNCTIONREGION / CITY CODE: **AJ**
COUNTY CODE: **MAR/PNL**BUSINESS
CODETAX
RATE

Remote Seller – Marketplace Facilitator (Out-of-State with no Arizona Physical Presence)

Retail Sales	605	2.40%
Retail Sales-Single Item Portion Over \$2,000	612	1.40%
Retail Sales Food for Home Consumption	606	2.40%

Marketplace Facilitator with Arizona Physical Presence

Marketplace Facilitators in Arizona Retail Sales	017	2.40%
Marketplace Facilitators in Arizona Retail Sales -Single Item Portion Over \$2,000	297	1.40%
Marketplace Facilitators in Arizona Retail Sales Food for Home Consumption	062	2.40%
Marketplace Facilitators in Arizona Third Party Sales	605	2.40%
Marketplace Facilitators in Arizona Third Party Sales -Single Item Portion Over \$2,000	612	1.40%
Marketplace Facilitators in Arizona Third Party Sales Food for Home Consumption	606	2.40%

BENSONREGION / CITY CODE: **BS**
COUNTY CODE: **COH**BUSINESS
CODETAX
RATE

Remote Seller – Marketplace Facilitator (Out-of-State with no Arizona Physical Presence)

Retail Sales	605	3.50%
Retail Sales-Single Item Over \$5,000	623	1.00%
Retail Sales Food for Home Consumption	606	3.50%

Marketplace Facilitator with Arizona Physical Presence

Marketplace Facilitators in Arizona Retail Sales	017	3.50%
Marketplace Facilitators in Arizona Retail Sales -Single Item Over \$5,000	717	1.00%
Marketplace Facilitators in Arizona Retail Sales Food for Home Consumption	062	3.50%
Marketplace Facilitators in Arizona Third Party Sales	605	3.50%
Marketplace Facilitators in Arizona Third Party Sales -Single Item Over \$5,000	623	1.00%
Marketplace Facilitators in Arizona Third Party Sales Food for Home Consumption	606	3.50%

AVONDALEREGION / CITY CODE: **AV**
COUNTY CODE: **MAR**BUSINESS
CODETAX
RATE

Remote Seller – Marketplace Facilitator (Out-of-State with no Arizona Physical Presence)

Retail Sales	605	2.50%
Retail Sales-Single Item Over \$5,000	623	1.50%
Retail Sales Food for Home Consumption	606	2.50%

Marketplace Facilitator with Arizona Physical Presence

Marketplace Facilitators in Arizona Retail Sales	017	2.50%
Marketplace Facilitators in Arizona Retail Sales -Single Item Over \$5,000	717	1.50%
Marketplace Facilitators in Arizona Retail Sales Food for Home Consumption	062	2.50%
Marketplace Facilitators in Arizona Third Party Sales	605	2.50%
Marketplace Facilitators in Arizona Third Party Sales - Single Item Over \$5,000	623	1.50%
Marketplace Facilitators in Arizona Third Party Sales Food for Home Consumption	606	2.50%

BISBEEREGION / CITY CODE: **BB**
COUNTY CODE: **COH**BUSINESS
CODETAX
RATE

Remote Seller – Marketplace Facilitator (Out-of-State with no Arizona Physical Presence)

Retail Sales	605	3.50%
Retail Sales-Single Item Over	N/A	N/A
Retail Sales Food for Home Consumption	606	3.50%

Marketplace Facilitator with Arizona Physical Presence

Marketplace Facilitators in Arizona Retail Sales	017	3.50%
Marketplace Facilitators in Arizona Retail Sales -Single Item Over	N/A	N/A
Marketplace Facilitators in Arizona Retail Sales Food for Home Consumption	062	3.50%
Marketplace Facilitators in Arizona Third Party Sales	605	3.50%
Marketplace Facilitators in Arizona Third Party Sales - Single Item Over	N/A	N/A
Marketplace Facilitators in Arizona Third Party Sales Food for Home Consumption	606	3.50%

Table 2

RETAIL TAX RATES FOR SALES IN THESE MUNICIPALITIES

BUCKEYEREGION / CITY CODE: **BE**
COUNTY CODE: **MAR**BUSINESS
CODETAX
RATE

Remote Seller – Marketplace Facilitator (Out-of-State with no Arizona Physical Presence)

Retail Sales	605	3.00%
Retail Sales-Single Item Over \$5,000	623	1.10%
Retail Sales Food for Home Consumption	606	3.00%

Marketplace Facilitator with Arizona Physical Presence

Marketplace Facilitators in Arizona Retail Sales	017	3.00%
Marketplace Facilitators in Arizona Retail Sales -Single Item Over \$5,000	717	1.10%
Marketplace Facilitators in Arizona Retail Sales Food for Home Consumption	062	3.00%
Marketplace Facilitators in Arizona Third Party Sales	605	3.00%
Marketplace Facilitators in Arizona Third Party Sales -Single Item Over \$5,000	623	1.10%
Marketplace Facilitators in Arizona Third Party Sales Food for Home Consumption	606	3.00%

CAMP VERDEREGION / CITY CODE: **CE**
COUNTY CODE: **YAV**BUSINESS
CODETAX
RATE

Remote Seller – Marketplace Facilitator (Out-of-State with no Arizona Physical Presence)

Retail Sales	605	3.65%
Retail Sales-Single Item Portion Over \$5,000	615	1.00%
Retail Sales Food for Home Consumption	N/A	N/A

Marketplace Facilitator with Arizona Physical Presence

Marketplace Facilitators in Arizona Retail Sales	017	3.65%
Marketplace Facilitators in Arizona Retail Sales -Single Item Portion Over \$5,000	357	1.00%
Marketplace Facilitators in Arizona Retail Sales Food for Home Consumption	N/A	N/A
Marketplace Facilitators in Arizona Third Party Sales	605	3.65%
Marketplace Facilitators in Arizona Third Party Sales -Single Item Portion Over \$5,000	615	1.00%
Marketplace Facilitators in Arizona Third Party Sales Food for Home Consumption	N/A	N/A

BULLHEAD CITYREGION / CITY CODE: **BH**
COUNTY CODE: **MOH**BUSINESS
CODETAX
RATE

Remote Seller – Marketplace Facilitator (Out-of-State with no Arizona Physical Presence)

Retail Sales	605	2.00%
Retail Sales-Single Item Over	N/A	N/A
Retail Sales Food for Home Consumption	N/A	N/A

Marketplace Facilitator with Arizona Physical Presence

Marketplace Facilitators in Arizona Retail Sales	017	2.00%
Marketplace Facilitators in Arizona Retail Sales -Single Item Over	N/A	N/A
Marketplace Facilitators in Arizona Retail Sales Food for Home Consumption	N/A	N/A
Marketplace Facilitators in Arizona Third Party Sales	605	2.00%
Marketplace Facilitators in Arizona Third Party Sales -Single Item Over	N/A	N/A
Marketplace Facilitators in Arizona Third Party Sales Food for Home Consumption	N/A	N/A

CAREFREEREGION / CITY CODE: **CA**
COUNTY CODE: **MAR**BUSINESS
CODETAX
RATE

Remote Seller – Marketplace Facilitator (Out-of-State with no Arizona Physical Presence)

Retail Sales	605	3.00%
Retail Sales-Single Item Over	N/A	N/A
Retail Sales Food for Home Consumption	606	2.00%

Marketplace Facilitator with Arizona Physical Presence

Marketplace Facilitators in Arizona Retail Sales	017	3.00%
Marketplace Facilitators in Arizona Retail Sales -Single Item Over	N/A	N/A
Marketplace Facilitators in Arizona Retail Sales Food for Home Consumption	062	2.00%
Marketplace Facilitators in Arizona Third Party Sales	605	3.00%
Marketplace Facilitators in Arizona Third Party Sales -Single Item Over	N/A	N/A
Marketplace Facilitators in Arizona Third Party Sales Food for Home Consumption	606	2.00%

Table 2

RETAIL TAX RATES FOR SALES IN THESE MUNICIPALITIES

CASA GRANDEREGION / CITY CODE: **CG**
COUNTY CODE: **PNL**BUSINESS
CODETAX
RATE

Remote Seller – Marketplace Facilitator (Out-of-State with no Arizona Physical Presence)

Retail Sales	605	2.00%
Retail Sales-Single Item Portion Over \$5,000	615	1.50%
Retail Sales Food for Home Consumption	606	2.00%

Marketplace Facilitator with Arizona Physical Presence

Marketplace Facilitators in Arizona Retail Sales	017	2.00%
Marketplace Facilitators in Arizona Retail Sales -Single Item Portion Over \$5,000	357	1.50%
Marketplace Facilitators in Arizona Retail Sales Food for Home Consumption	062	2.00%
Marketplace Facilitators in Arizona Third Party Sales	605	2.00%
Marketplace Facilitators in Arizona Third Party Sales -Single Item Portion Over \$5,000	615	1.50%
Marketplace Facilitators in Arizona Third Party Sales Food for Home Consumption	606	2.00%

CHANDLERREGION / CITY CODE: **CH**
COUNTY CODE: **MAR**BUSINESS
CODETAX
RATE

Remote Seller – Marketplace Facilitator (Out-of-State with no Arizona Physical Presence)

Retail Sales	605	1.50%
Retail Sales-Single Item Portion Over	N/A	N/A
Retail Sales Food for Home Consumption	606	1.50%

Marketplace Facilitator with Arizona Physical Presence

Marketplace Facilitators in Arizona Retail Sales	017	1.50%
Marketplace Facilitators in Arizona Retail Sales -Single Item Over	N/A	N/A
Marketplace Facilitators in Arizona Retail Sales Food for Home Consumption	062	1.50%
Marketplace Facilitators in Arizona Third Party Sales	605	1.50%
Marketplace Facilitators in Arizona Third Party Sales -Single Item Over	N/A	N/A
Marketplace Facilitators in Arizona Third Party Sales Food for Home Consumption	606	1.50%

CAVE CREEKREGION / CITY CODE: **CK**
COUNTY CODE: **MAR**BUSINESS
CODETAX
RATE

Remote Seller – Marketplace Facilitator (Out-of-State with no Arizona Physical Presence)

Retail Sales	605	3.00%
Retail Sales-Single Item Over	N/A	N/A
Retail Sales Food for Home Consumption	606	3.00%

Marketplace Facilitator with Arizona Physical Presence

Marketplace Facilitators in Arizona Retail Sales	017	3.00%
Marketplace Facilitators in Arizona Retail Sales -Single Item	N/A	N/A
Marketplace Facilitators in Arizona Retail Sales Food for Home Consumption	062	3.00%
Marketplace Facilitators in Arizona Third Party Sales	605	3.00%
Marketplace Facilitators in Arizona Third Party Sales -Single Item Over	N/A	N/A
Marketplace Facilitators in Arizona Third Party Sales Food for Home Consumption	606	3.00%

CHINO VALLEYREGION / CITY CODE: **CV**
COUNTY CODE: **YAV**BUSINESS
CODETAX
RATE

Remote Seller – Marketplace Facilitator (Out-of-State with no Arizona Physical Presence)

Retail Sales	605	4.00%
Retail Sales-Single Item Over	N/A	N/A
Retail Sales Food for Home Consumption	606	4.00%

Marketplace Facilitator with Arizona Physical Presence

Marketplace Facilitators in Arizona Retail Sales	017	4.00%
Marketplace Facilitators in Arizona Retail Sales -Single Item Over	N/A	N/A
Marketplace Facilitators in Arizona Retail Sales Food for Home Consumption	062	4.00%
Marketplace Facilitators in Arizona Third Party Sales	605	4.00%
Marketplace Facilitators in Arizona Third Party Sales -Single Item Over	N/A	N/A
Marketplace Facilitators in Arizona Third Party Sales Food for Home Consumption	606	4.00%

Table 2

RETAIL TAX RATES FOR SALES IN THESE MUNICIPALITIES

CLARKDALEREGION / CITY CODE: **CD**
COUNTY CODE: **YAV**BUSINESS
CODETAX
RATE

Remote Seller – Marketplace Facilitator (Out-of-State with no Arizona Physical Presence)

Retail Sales 605 3.50%

Retail Sales-Single Item Over N/A N/A

Retail Sales Food for Home Consumption 606 3.00%

Marketplace Facilitator with Arizona Physical Presence

Marketplace Facilitators in Arizona **Retail Sales** 017 3.50%Marketplace Facilitators in Arizona **Retail Sales-Single Item Over** N/A N/AMarketplace Facilitators in Arizona **Retail Sales** Food for Home Consumption 062 3.00%Marketplace Facilitators in Arizona **Third Party Sales** 605 3.50%Marketplace Facilitators in Arizona **Third Party Sales-Single Item Over** N/A N/AMarketplace Facilitators in Arizona **Third Party Sales** Food for Home Consumption 606 3.00%**CLIFTON**REGION / CITY CODE: **CF**
COUNTY CODE: **GRN**BUSINESS
CODETAX
RATE

Remote Seller – Marketplace Facilitator (Out-of-State with no Arizona Physical Presence)

Retail Sales 605 3.00%

Retail Sales-Single Item Portion Over \$10,000 367 2.00%

Retail Sales Food for Home Consumption 606 3.00%

Marketplace Facilitator with Arizona Physical Presence

Marketplace Facilitators in Arizona **Retail Sales** 017 3.00%**Marketplace Facilitators in Arizona Retail Sales-Single Item Portion Over \$10,000** 367 2.00%Marketplace Facilitators in Arizona **Retail Sales** Food for Home Consumption 062 3.00%Marketplace Facilitators in Arizona **Third Party Sales** 605 3.00%**Marketplace Facilitators in Arizona Third Party Sales-Single Item Portion Over \$10,000** 367 2.00%Marketplace Facilitators in Arizona **Third Party Sales** Food for Home Consumption 606 3.00%**COLORADO CITY**REGION / CITY CODE: **CC**
COUNTY CODE: **MOH**BUSINESS
CODETAX
RATE

Remote Seller – Marketplace Facilitator (Out-of-State with no Arizona Physical Presence)

Retail Sales 605 3.00%

Retail Sales-Single Item Over N/A N/A

Retail Sales Food for Home Consumption 606 3.00%

Marketplace Facilitator with Arizona Physical Presence

Marketplace Facilitators in Arizona **Retail Sales** 017 3.00%Marketplace Facilitators in Arizona **Retail Sales-Single Item Over** N/A N/AMarketplace Facilitators in Arizona **Retail Sales** Food for Home Consumption 062 3.00%Marketplace Facilitators in Arizona **Third Party Sales** 605 3.00%Marketplace Facilitators in Arizona **Third Party Sales-Single Item Over** N/A N/AMarketplace Facilitators in Arizona **Third Party Sales** Food for Home Consumption 606 3.00%**COOLIDGE**REGION / CITY CODE: **CL**
COUNTY CODE: **PNL**BUSINESS
CODETAX
RATE

Remote Seller – Marketplace Facilitator (Out-of-State with no Arizona Physical Presence)

Retail Sales 605 3.00%

Retail Sales-Single Item Over \$10,000 624 1.50%

Retail Sales Food for Home Consumption 606 3.00%

Marketplace Facilitator with Arizona Physical Presence

Marketplace Facilitators in Arizona **Retail Sales** 017 3.00%Marketplace Facilitators in Arizona **Retail Sales-Single Item Over \$10,000** 917 1.50%Marketplace Facilitators in Arizona **Retail Sales** Food for Home Consumption 062 3.00%Marketplace Facilitators in Arizona **Third Party Sales** 605 3.00%Marketplace Facilitators in Arizona **Third Party Sales-Single Item Over \$10,000** 624 1.50%Marketplace Facilitators in Arizona **Third Party Sales** Food for Home Consumption 606 3.00%

Table 2

RETAIL TAX RATES FOR SALES IN THESE MUNICIPALITIES

COTTONWOODREGION / CITY CODE: **CW**
COUNTY CODE: **YAV**BUSINESS
CODETAX
RATE

Remote Seller – Marketplace Facilitator (Out-of-State with no Arizona Physical Presence)

Retail Sales	605	3.50%
Retail Sales-Single Item Over	N/A	N/A
Retail Sales Food for Home Consumption	606	3.50%

Marketplace Facilitator with Arizona Physical Presence

Marketplace Facilitators in Arizona Retail Sales	017	3.50%
Marketplace Facilitators in Arizona Retail Sales -Single Item Over	N/A	N/A
Marketplace Facilitators in Arizona Retail Sales Food for Home Consumption	062	3.50%
Marketplace Facilitators in Arizona Third Party Sales	605	3.50%
Marketplace Facilitators in Arizona Third Party Sales -Single Item Over	N/A	N/A
Marketplace Facilitators in Arizona Third Party Sales Food for Home Consumption	606	3.50%

DOUGLASREGION / CITY CODE: **DL**
COUNTY CODE: **COH**BUSINESS
CODETAX
RATE

Remote Seller – Marketplace Facilitator (Out-of-State with no Arizona Physical Presence)

Retail Sales	605	3.80%
Retail Sales-Single Item Portion Over \$10,000	616	2.80%
Retail Sales Food for Home Consumption	606	3.80%

Marketplace Facilitator with Arizona Physical Presence

Marketplace Facilitators in Arizona Retail Sales	017	3.80%
Marketplace Facilitators in Arizona Retail Sales -Single Item Portion Over \$10,000	367	2.80%
Marketplace Facilitators in Arizona Retail Sales Food for Home Consumption	062	3.80%
Marketplace Facilitators in Arizona Third Party Sales	605	3.80%
Marketplace Facilitators in Arizona Third Party Sales - Single Item Portion Over \$10,000	616	2.80%
Marketplace Facilitators in Arizona Third Party Sales Food for Home Consumption	606	3.80%

DEWEY-HUMBOLDTREGION / CITY CODE: **DH**
COUNTY CODE: **YAV**BUSINESS
CODETAX
RATE

Remote Seller – Marketplace Facilitator (Out-of-State with no Arizona Physical Presence)

Retail Sales	605	2.00%
Retail Sales-Single Item Over	N/A	N/A
Retail Sales Food for Home Consumption	606	2.00%

Marketplace Facilitator with Arizona Physical Presence

Marketplace Facilitators in Arizona Retail Sales	017	2.00%
Marketplace Facilitators in Arizona Retail Sales -Single Item Over	N/A	N/A
Marketplace Facilitators in Arizona Retail Sales Food for Home Consumption	062	2.00%
Marketplace Facilitators in Arizona Third Party Sales	605	2.00%
Marketplace Facilitators in Arizona Third Party Sales -Single Item Over	N/A	N/A
Marketplace Facilitators in Arizona Third Party Sales Food for Home Consumption	606	2.00%

DUNCANREGION / CITY CODE: **DC**
COUNTY CODE: **GRN**BUSINESS
CODETAX
RATE

Remote Seller – Marketplace Facilitator (Out-of-State with no Arizona Physical Presence)

Retail Sales	605	2.00%
Retail Sales-Single Item Over	N/A	N/A
Retail Sales Food for Home Consumption	606	2.00%

Marketplace Facilitator with Arizona Physical Presence

Marketplace Facilitators in Arizona Retail Sales	017	2.00%
Marketplace Facilitators in Arizona Retail Sales -Single Item Over	N/A	N/A
Marketplace Facilitators in Arizona Retail Sales Food for Home Consumption	062	2.00%
Marketplace Facilitators in Arizona Third Party Sales	605	2.00%
Marketplace Facilitators in Arizona Third Party Sales -Single Item Over	N/A	N/A
Marketplace Facilitators in Arizona Third Party Sales Food for Home Consumption	606	2.00%

Table 2

RETAIL TAX RATES FOR SALES IN THESE MUNICIPALITIES

ELGARREGION / CITY CODE: **EG**
COUNTY CODE: **APA**BUSINESS
CODETAX
RATE

Remote Seller – Marketplace Facilitator (Out-of-State with no Arizona Physical Presence)

Retail Sales 605 3.00%

Retail Sales-Single Item Over \$1,000 610 2.00%

Retail Sales Food for Home Consumption 606 3.00%

Marketplace Facilitator with Arizona Physical Presence

Marketplace Facilitators in Arizona **Retail Sales** 017 3.00%Marketplace Facilitators in Arizona **Retail Sales**-Single Item Over \$1,000 157 2.00%Marketplace Facilitators in Arizona **Retail Sales** Food for Home Consumption 062 3.00%Marketplace Facilitators in Arizona **Third Party Sales** 605 3.00%Marketplace Facilitators in Arizona **Third Party Sales**-Single Item Over \$1,000 610 2.00%Marketplace Facilitators in Arizona **Third Party Sales** Food for Home Consumption 606 3.00%**ELOY**REGION / CITY CODE: **EL**
COUNTY CODE: **PNL**BUSINESS
CODETAX
RATE

Remote Seller – Marketplace Facilitator (Out-of-State with no Arizona Physical Presence)

Retail Sales 605 3.00%

Retail Sales-Single Item Portion Over \$6,000 614 1.50%

Retail Sales Food for Home Consumption 606 2.00%

Marketplace Facilitator with Arizona Physical Presence

Marketplace Facilitators in Arizona **Retail Sales** 017 3.00%Marketplace Facilitators in Arizona **Retail Sales**-Single Item Portion Over \$6,000 337 1.50%Marketplace Facilitators in Arizona **Retail Sales** Food for Home Consumption 062 2.00%Marketplace Facilitators in Arizona **Third Party Sales** 605 3.00%Marketplace Facilitators in Arizona **Third Party Sales**-Single Item Portion Over \$6,000 614 1.50%Marketplace Facilitators in Arizona **Third Party Sales** Food for Home Consumption 606 2.00%**EL MIRAGE**REGION / CITY CODE: **EM**
COUNTY CODE: **MAR**BUSINESS
CODETAX
RATE

Remote Seller – Marketplace Facilitator (Out-of-State with no Arizona Physical Presence)

Retail Sales 605 3.00%

Retail Sales-Single Item Over N/A N/A

Retail Sales Food for Home Consumption 606 3.00%

Marketplace Facilitator with Arizona Physical Presence

Marketplace Facilitators in Arizona **Retail Sales** 017 3.00%Marketplace Facilitators in Arizona **Retail Sales**-Single Item Over N/A N/AMarketplace Facilitators in Arizona **Retail Sales** Food for Home Consumption 062 3.00%Marketplace Facilitators in Arizona **Third Party Sales** 605 3.00%Marketplace Facilitators in Arizona **Third Party Sales**-Single Item Over N/A N/AMarketplace Facilitators in Arizona **Third Party Sales** Food for Home Consumption 606 3.00%**FLAGSTAFF**REGION / CITY CODE: **FS**
COUNTY CODE: **COC**BUSINESS
CODETAX
RATE

Remote Seller – Marketplace Facilitator (Out-of-State with no Arizona Physical Presence)

Retail Sales 605 2.486%

Retail Sales-Single Item Over N/A N/A

Retail Sales Food for Home Consumption N/A N/A

Marketplace Facilitator with Arizona Physical Presence

Marketplace Facilitators in Arizona **Retail Sales** 017 2.486%Marketplace Facilitators in Arizona **Retail Sales**-Single Item Over N/A N/AMarketplace Facilitators in Arizona **Retail Sales** Food for Home Consumption N/A N/AMarketplace Facilitators in Arizona **Third Party Sales** 605 2.486%Marketplace Facilitators in Arizona **Third Party Sales**-Single Item Over N/A N/AMarketplace Facilitators in Arizona **Third Party Sales** Food for Home Consumption N/A N/A

Table 2

RETAIL TAX RATES FOR SALES IN THESE MUNICIPALITIES

FLORENCEREGION / CITY CODE: **FL**
COUNTY CODE: **PNL**BUSINESS
CODETAX
RATE

Remote Seller – Marketplace Facilitator (Out-of-State with no Arizona Physical Presence)

Retail Sales 605 2.00%

Retail Sales-Single Item Over N/A N/A

Retail Sales Food for Home Consumption 606 2.00%

Marketplace Facilitator with Arizona Physical Presence

Marketplace Facilitators in Arizona **Retail Sales** 017 2.00%Marketplace Facilitators in Arizona **Retail Sales**-Single Item Over N/A N/AMarketplace Facilitators in Arizona **Retail Sales** Food for Home Consumption 062 2.00%Marketplace Facilitators in Arizona **Third Party Sales** 605 2.00%Marketplace Facilitators in Arizona **Third Party Sales**-Single Item Over N/A N/AMarketplace Facilitators in Arizona **Third Party Sales** Food for Home Consumption 606 2.00%**FOUNTAIN HILLS**REGION / CITY CODE: **FH**
COUNTY CODE: **MAR**BUSINESS
CODETAX
RATE

Remote Seller – Marketplace Facilitator (Out-of-State with no Arizona Physical Presence)

Retail Sales 605 2.90%

Retail Sales-Single Item Over N/A N/A

Retail Sales Food for Home Consumption 606 2.90%

Marketplace Facilitator with Arizona Physical Presence

Marketplace Facilitators in Arizona **Retail Sales** 017 2.90%Marketplace Facilitators in Arizona **Retail Sales**-Single Item Over N/A N/AMarketplace Facilitators in Arizona **Retail Sales** Food for Home Consumption 062 2.90%Marketplace Facilitators in Arizona **Third Party Sales** 605 2.90%Marketplace Facilitators in Arizona **Third Party Sales**-Single Item Over N/A N/AMarketplace Facilitators in Arizona **Third Party Sales** Food for Home Consumption 606 2.90%**FREDONIA**REGION / CITY CODE: **FD**
COUNTY CODE: **COC**BUSINESS
CODETAX
RATE

Remote Seller – Marketplace Facilitator (Out-of-State with no Arizona Physical Presence)

Retail Sales 605 4.00%

Retail Sales-Single Item Over N/A N/A

Retail Sales Food for Home Consumption 606 4.00%

Marketplace Facilitator with Arizona Physical Presence

Marketplace Facilitators in Arizona **Retail Sales** 017 4.00%Marketplace Facilitators in Arizona **Retail Sales**-Single Item Over N/A N/AMarketplace Facilitators in Arizona **Retail Sales** Food for Home Consumption 062 4.00%Marketplace Facilitators in Arizona **Third Party Sales** 605 4.00%Marketplace Facilitators in Arizona **Third Party Sales**-Single Item Over N/A N/AMarketplace Facilitators in Arizona **Third Party Sales** Food for Home Consumption 606 4.00%**GILA BEND**REGION / CITY CODE: **GI**
COUNTY CODE: **MAR**BUSINESS
CODETAX
RATE

Remote Seller – Marketplace Facilitator (Out-of-State with no Arizona Physical Presence)

Retail Sales 605 3.50%

Retail Sales-Single Item Over N/A N/A

Retail Sales Food for Home Consumption 606 3.50%

Marketplace Facilitator with Arizona Physical Presence

Marketplace Facilitators in Arizona **Retail Sales** 017 3.50%Marketplace Facilitators in Arizona **Retail Sales**-Single Item Over N/A N/AMarketplace Facilitators in Arizona **Retail Sales** Food for Home Consumption 062 3.50%Marketplace Facilitators in Arizona **Third Party Sales** 605 3.50%Marketplace Facilitators in Arizona **Third Party Sales**-Single Item Over N/A N/AMarketplace Facilitators in Arizona **Third Party Sales** Food for Home Consumption 606 3.50%

Table 2

RETAIL TAX RATES FOR SALES IN THESE MUNICIPALITIES

GILBERTREGION / CITY CODE: **GB**
COUNTY CODE: **MAR**BUSINESS
CODETAX
RATE

Remote Seller – Marketplace Facilitator (Out-of-State with no Arizona Physical Presence)

Retail Sales	605	2.00%
Retail Sales-Single Item Over	N/A	N/A
Retail Sales Food for Home Consumption	606	2.00%

Marketplace Facilitator with Arizona Physical Presence

Marketplace Facilitators in Arizona Retail Sales	017	2.00%
Marketplace Facilitators in Arizona Retail Sales -Single Item Over	N/A	N/A
Marketplace Facilitators in Arizona Retail Sales Food for Home Consumption	062	2.00%
Marketplace Facilitators in Arizona Third Party Sales	605	2.00%
Marketplace Facilitators in Arizona Third Party Sales -Single Item Over	N/A	N/A
Marketplace Facilitators in Arizona Third Party Sales Food for Home Consumption	606	2.00%

GLOBEREGION / CITY CODE: **GL**
COUNTY CODE: **GLA**BUSINESS
CODETAX
RATE

Remote Seller – Marketplace Facilitator (Out-of-State with no Arizona Physical Presence)

Retail Sales	605	3.30%
Retail Sales-Single Item Over	N/A	N/A
Retail Sales Food for Home Consumption	606	2.30%

Marketplace Facilitator with Arizona Physical Presence

Marketplace Facilitators in Arizona Retail Sales	017	3.30%
Marketplace Facilitators in Arizona Retail Sales -Single Item Over	N/A	N/A
Marketplace Facilitators in Arizona Retail Sales Food for Home Consumption	062	2.30%
Marketplace Facilitators in Arizona Third Party Sales	605	3.30%
Marketplace Facilitators in Arizona Third Party Sales -Single Item Over	N/A	N/A
Marketplace Facilitators in Arizona Third Party Sales Food for Home Consumption	606	2.30%

GLENDALEREGION / CITY CODE: **GE**
COUNTY CODE: **MAR**BUSINESS
CODETAX
RATE

Remote Seller – Marketplace Facilitator (Out-of-State with no Arizona Physical Presence)

Retail Sales	605	2.90%
Retail Sales-Single Item Over \$5,000	623	2.20%
Retail Sales Food for Home Consumption	606	2.50%

Marketplace Facilitator with Arizona Physical Presence

Marketplace Facilitators in Arizona Retail Sales	017	2.90%
Marketplace Facilitators in Arizona Retail Sales -Single Item Over \$5,000	717	2.20%
Marketplace Facilitators in Arizona Retail Sales Food for Home Consumption	062	2.50%
Marketplace Facilitators in Arizona Third Party Sales	605	2.90%
Marketplace Facilitators in Arizona Third Party Sales -Single Item Over \$5,000	623	2.20%
Marketplace Facilitators in Arizona Third Party Sales Food for Home Consumption	606	2.50%

GOODYEARREGION / CITY CODE: **GY**
COUNTY CODE: **MAR**BUSINESS
CODETAX
RATE

Remote Seller – Marketplace Facilitator (Out-of-State with no Arizona Physical Presence)

Retail Sales	605	2.50%
Retail Sales-Single Item Over \$5,000	623	1.20%
Retail Sales Food for Home Consumption	606	2.00%

Marketplace Facilitator with Arizona Physical Presence

Marketplace Facilitators in Arizona Retail Sales	017	2.50%
Marketplace Facilitators in Arizona Retail Sales -Single Item Over \$5,000	717	1.20%
Marketplace Facilitators in Arizona Retail Sales Food for Home Consumption	062	2.00%
Marketplace Facilitators in Arizona Third Party Sales	605	2.50%
Marketplace Facilitators in Arizona Third Party Sales -Single Item Over \$5,000	623	1.20%
Marketplace Facilitators in Arizona Third Party Sales Food for Home Consumption	606	2.00%

Table 2

RETAIL TAX RATES FOR SALES IN THESE MUNICIPALITIES

GUADALUPEREGION / CITY CODE: **GU**
COUNTY CODE: **MAR**BUSINESS
CODETAX
RATE

Remote Seller – Marketplace Facilitator (Out-of-State with no Arizona Physical Presence)

Retail Sales 605 4.00%

Retail Sales-Single Item Over N/A N/A

Retail Sales Food for Home Consumption 606 4.00%

Marketplace Facilitator with Arizona Physical Presence

Marketplace Facilitators in Arizona **Retail Sales** 017 4.00%Marketplace Facilitators in Arizona **Retail Sales**-Single Item Over N/A N/AMarketplace Facilitators in Arizona **Retail Sales** Food for Home Consumption 062 4.00%Marketplace Facilitators in Arizona **Third Party Sales** 605 4.00%Marketplace Facilitators in Arizona **Third Party Sales**-Single Item Over N/A N/AMarketplace Facilitators in Arizona **Third Party Sales** Food for Home Consumption 606 4.00%**HAYDEN**REGION / CITY CODE: **HY**
COUNTY CODE: **GLA**BUSINESS
CODETAX
RATE

Remote Seller – Marketplace Facilitator (Out-of-State with no Arizona Physical Presence)

Retail Sales 605 3.00%

Retail Sales-Single Item Over N/A N/A

Retail Sales Food for Home Consumption 606 3.00%

Marketplace Facilitator with Arizona Physical Presence

Marketplace Facilitators in Arizona **Retail Sales** 017 3.00%Marketplace Facilitators in Arizona **Retail Sales**-Single Item Over N/A N/AMarketplace Facilitators in Arizona **Retail Sales** Food for Home Consumption 062 3.00%Marketplace Facilitators in Arizona **Third Party Sales** 605 3.00%Marketplace Facilitators in Arizona **Third Party Sales**-Single Item Over N/A N/AMarketplace Facilitators in Arizona **Third Party Sales** Food for Home Consumption 606 3.00%**HOLBROOK**REGION / CITY CODE: **HB**
COUNTY CODE: **NAV**BUSINESS
CODETAX
RATE

Remote Seller – Marketplace Facilitator (Out-of-State with no Arizona Physical Presence)

Retail Sales 605 3.00%

Retail Sales-Single Item Over N/A N/A

Retail Sales Food for Home Consumption 606 3.00%

Marketplace Facilitator with Arizona Physical Presence

Marketplace Facilitators in Arizona **Retail Sales** 017 3.00%Marketplace Facilitators in Arizona **Retail Sales**-Single Item Over N/A N/AMarketplace Facilitators in Arizona **Retail Sales** Food for Home Consumption 062 3.00%Marketplace Facilitators in Arizona **Third Party Sales** 605 3.00%Marketplace Facilitators in Arizona **Third Party Sales**-Single Item Over N/A N/AMarketplace Facilitators in Arizona **Third Party Sales** Food for Home Consumption 606 3.00%**HUACHUCA CITY**REGION / CITY CODE: **HC**
COUNTY CODE: **COH**BUSINESS
CODETAX
RATE

Remote Seller – Marketplace Facilitator (Out-of-State with no Arizona Physical Presence)

Retail Sales 605 1.90%

Retail Sales-Single Item Over N/A N/A

Retail Sales Food for Home Consumption 606 1.90%

Marketplace Facilitator with Arizona Physical Presence

Marketplace Facilitators in Arizona **Retail Sales** 017 1.90%Marketplace Facilitators in Arizona **Retail Sales**-Single Item Over N/A N/AMarketplace Facilitators in Arizona **Retail Sales** Food for Home Consumption 062 1.90%Marketplace Facilitators in Arizona **Third Party Sales** 605 1.90%Marketplace Facilitators in Arizona **Third Party Sales**-Single Item Over N/A N/AMarketplace Facilitators in Arizona **Third Party Sales** Food for Home Consumption 606 1.90%

Table 2

RETAIL TAX RATES FOR SALES IN THESE MUNICIPALITIES

JEROMEREGION / CITY CODE: **JO**
COUNTY CODE: **YAV**BUSINESS
CODETAX
RATE

Remote Seller – Marketplace Facilitator (Out-of-State with no Arizona Physical Presence)

Retail Sales	605	3.50%
Retail Sales-Single Item Over	N/A	N/A
Retail Sales Food for Home Consumption	N/A	N/A

Marketplace Facilitator with Arizona Physical Presence

Marketplace Facilitators in Arizona Retail Sales	017	3.50%
Marketplace Facilitators in Arizona Retail Sales -Single Item Over	N/A	N/A
Marketplace Facilitators in Arizona Retail Sales Food for Home Consumption	N/A	N/A
Marketplace Facilitators in Arizona Third Party Sales	605	3.50%
Marketplace Facilitators in Arizona Third Party Sales -Single Item Over	N/A	N/A
Marketplace Facilitators in Arizona Third Party Sales Food for Home Consumption	N/A	N/A

KINGMANREGION / CITY CODE: **KM**
COUNTY CODE: **MOH**BUSINESS
CODETAX
RATE

Remote Seller – Marketplace Facilitator (Out-of-State with no Arizona Physical Presence)

Retail Sales	605	2.50%
Retail Sales-Single Item Over	N/A	N/A
Retail Sales Food for Home Consumption	N/A	N/A

Marketplace Facilitator with Arizona Physical Presence

Marketplace Facilitators in Arizona Retail Sales	017	2.50%
Marketplace Facilitators in Arizona Retail Sales -Single Item Over	N/A	N/A
Marketplace Facilitators in Arizona Retail Sales Food for Home Consumption	N/A	N/A
Marketplace Facilitators in Arizona Third Party Sales	605	2.50%
Marketplace Facilitators in Arizona Third Party Sales -Single Item Over	N/A	N/A
Marketplace Facilitators in Arizona Third Party Sales Food for Home Consumption	N/A	N/A

KEARNYREGION / CITY CODE: **KN**
COUNTY CODE: **PNL**BUSINESS
CODETAX
RATE

Remote Seller – Marketplace Facilitator (Out-of-State with no Arizona Physical Presence)

Retail Sales	605	4.00%
Retail Sales-Single Item Over	N/A	N/A
Retail Sales Food for Home Consumption	606	4.00%

Marketplace Facilitator with Arizona Physical Presence

Marketplace Facilitators in Arizona Retail Sales	017	4.00%
Marketplace Facilitators in Arizona Retail Sales -Single Item Over	N/A	N/A
Marketplace Facilitators in Arizona Retail Sales Food for Home Consumption	062	4.00%
Marketplace Facilitators in Arizona Third Party Sales	605	4.00%
Marketplace Facilitators in Arizona Third Party Sales -Single Item Over	N/A	N/A
Marketplace Facilitators in Arizona Third Party Sales Food for Home Consumption	606	4.00%

LAKE HAVASU CITYREGION / CITY CODE: **LH**
COUNTY CODE: **MOH**BUSINESS
CODETAX
RATE

Remote Seller – Marketplace Facilitator (Out-of-State with no Arizona Physical Presence)

Retail Sales	605	2.00%
Retail Sales-Single Item Over	N/A	N/A
Retail Sales Food for Home Consumption	N/A	N/A

Marketplace Facilitator with Arizona Physical Presence

Marketplace Facilitators in Arizona Retail Sales	017	2.00%
Marketplace Facilitators in Arizona Retail Sales -Single Item Over	N/A	N/A
Marketplace Facilitators in Arizona Retail Sales Food for Home Consumption	N/A	N/A
Marketplace Facilitators in Arizona Third Party Sales	605	2.00%
Marketplace Facilitators in Arizona Third Party Sales -Single Item Over	N/A	N/A
Marketplace Facilitators in Arizona Third Party Sales Food for Home Consumption	N/A	N/A

Table 2

RETAIL TAX RATES FOR SALES IN THESE MUNICIPALITIES

LITCHFIELD PARKREGION / CITY CODE: **LP**
COUNTY CODE: **MAR**BUSINESS
CODETAX
RATE

Remote Seller – Marketplace Facilitator (Out-of-State with no Arizona Physical Presence)

Retail Sales	605	2.80%
Retail Sales-Single Item Over	N/A	N/A
Retail Sales Food for Home Consumption	606	2.80%

Marketplace Facilitator with Arizona Physical Presence

Marketplace Facilitators in Arizona Retail Sales	017	2.80%
Marketplace Facilitators in Arizona Retail Sales -Single Item Over	N/A	N/A
Marketplace Facilitators in Arizona Retail Sales Food for Home Consumption	062	2.80%
Marketplace Facilitators in Arizona Third Party Sales	605	2.80%
Marketplace Facilitators in Arizona Third Party Sales -Single Item Over	N/A	N/A
Marketplace Facilitators in Arizona Third Party Sales Food for Home Consumption	606	2.80%

MAMMOTHREGION / CITY CODE: **MH**
COUNTY CODE: **PNL**BUSINESS
CODETAX
RATE

Remote Seller – Marketplace Facilitator (Out-of-State with no Arizona Physical Presence)

Retail Sales	605	4.00%
Retail Sales-Single Item Over	N/A	N/A
Retail Sales Food for Home Consumption	606	4.00%

Marketplace Facilitator with Arizona Physical Presence

Marketplace Facilitators in Arizona Retail Sales	017	4.00%
Marketplace Facilitators in Arizona Retail Sales -Single Item Over	N/A	N/A
Marketplace Facilitators in Arizona Retail Sales Food for Home Consumption	062	4.00%
Marketplace Facilitators in Arizona Third Party Sales	605	4.00%
Marketplace Facilitators in Arizona Third Party Sales -Single Item Over	N/A	N/A
Marketplace Facilitators in Arizona Third Party Sales Food for Home Consumption	606	4.00%

MARANAREGION / CITY CODE: **MA**
COUNTY CODE: **PMA/PNL**BUSINESS
CODETAX
RATE

Remote Seller – Marketplace Facilitator (Out-of-State with no Arizona Physical Presence)

Retail Sales	605	2.50%
Retail Sales-Single Item Over \$5,000	623	2.00%
Retail Sales Food for Home Consumption	N/A	N/A

Marketplace Facilitator with Arizona Physical Presence

Marketplace Facilitators in Arizona Retail Sales	017	2.50%
Marketplace Facilitators in Arizona Retail Sales -Single Item Over \$5,000	717	2.00%
Marketplace Facilitators in Arizona Retail Sales Food for Home Consumption	N/A	N/A
Marketplace Facilitators in Arizona Third Party Sales	605	2.50%
Marketplace Facilitators in Arizona Third Party Sales -Single Item Over \$5,000	623	2.00%
Marketplace Facilitators in Arizona Third Party Sales Food for Home Consumption	N/A	N/A

MARICOPAREGION / CITY CODE: **MP**
COUNTY CODE: **PNL**BUSINESS
CODETAX
RATE

Remote Seller – Marketplace Facilitator (Out-of-State with no Arizona Physical Presence)

Retail Sales	605	2.50%
Retail Sales-Single Item Over	N/A	N/A
Retail Sales Food for Home Consumption	606	2.00%

Marketplace Facilitator with Arizona Physical Presence

Marketplace Facilitators in Arizona Retail Sales	017	2.50%
Marketplace Facilitators in Arizona Retail Sales -Single Item Over	N/A	N/A
Marketplace Facilitators in Arizona Retail Sales Food for Home Consumption	062	2.00%
Marketplace Facilitators in Arizona Third Party Sales	605	2.50%
Marketplace Facilitators in Arizona Third Party Sales -Single Item Over	N/A	N/A
Marketplace Facilitators in Arizona Third Party Sales Food for Home Consumption	606	2.00%

Table 2

RETAIL TAX RATES FOR SALES IN THESE MUNICIPALITIES

MESAREGION / CITY CODE: **ME**
COUNTY CODE: **MAR**BUSINESS
CODETAX
RATE

Remote Seller – Marketplace Facilitator (Out-of-State with no Arizona Physical Presence)

Retail Sales	605	2.00%
Retail Sales-Single Item Over	N/A	N/A
Retail Sales Food for Home Consumption	N/A	N/A

Marketplace Facilitator with Arizona Physical Presence

Marketplace Facilitators in Arizona Retail Sales	017	2.00%
Marketplace Facilitators in Arizona Retail Sales -Single Item Over	N/A	N/A
Marketplace Facilitators in Arizona Retail Sales Food for Home Consumption	N/A	N/A
Marketplace Facilitators in Arizona Third Party Sales	605	2.00%
Marketplace Facilitators in Arizona Third Party Sales -Single Item Over	N/A	N/A
Marketplace Facilitators in Arizona Third Party Sales Food for Home Consumption	N/A	N/A

NOGALESREGION / CITY CODE: **NO**
COUNTY CODE: **STC**BUSINESS
CODETAX
RATE

Remote Seller – Marketplace Facilitator (Out-of-State with no Arizona Physical Presence)

Retail Sales	605	2.00%
Retail Sales-Single Item Over	N/A	N/A
Retail Sales Food for Home Consumption	606	2.00%

Marketplace Facilitator with Arizona Physical Presence

Marketplace Facilitators in Arizona Retail Sales	017	2.00%
Marketplace Facilitators in Arizona Retail Sales -Single Item Over	N/A	N/A
Marketplace Facilitators in Arizona Retail Sales Food for Home Consumption	062	2.00%
Marketplace Facilitators in Arizona Third Party Sales	605	2.00%
Marketplace Facilitators in Arizona Third Party Sales -Single Item Over	N/A	N/A
Marketplace Facilitators in Arizona Third Party Sales Food for Home Consumption	606	2.00%

MIAMIREGION / CITY CODE: **MM**
COUNTY CODE: **GLA**BUSINESS
CODETAX
RATE

Remote Seller – Marketplace Facilitator (Out-of-State with no Arizona Physical Presence)

Retail Sales	605	2.50%
Retail Sales-Single Item Over	N/A	N/A
Retail Sales Food for Home Consumption	606	2.50%

Marketplace Facilitator with Arizona Physical Presence

Marketplace Facilitators in Arizona Retail Sales	017	2.50%
Marketplace Facilitators in Arizona Retail Sales -Single Item Over	N/A	N/A
Marketplace Facilitators in Arizona Retail Sales Food for Home Consumption	062	2.50%
Marketplace Facilitators in Arizona Third Party Sales	605	2.50%
Marketplace Facilitators in Arizona Third Party Sales -Single Item Over	N/A	N/A
Marketplace Facilitators in Arizona Third Party Sales Food for Home Consumption	606	2.50%

ORO VALLEYREGION / CITY CODE: **OR**
COUNTY CODE: **PMA**BUSINESS
CODETAX
RATE

Remote Seller – Marketplace Facilitator (Out-of-State with no Arizona Physical Presence)

Retail Sales	605	2.50%
Retail Sales-Single Item Over	N/A	N/A
Retail Sales Food for Home Consumption	N/A	N/A

Marketplace Facilitator with Arizona Physical Presence

Marketplace Facilitators in Arizona Retail Sales	017	2.50%
Marketplace Facilitators in Arizona Retail Sales -Single Item Over	N/A	N/A
Marketplace Facilitators in Arizona Retail Sales Food for Home Consumption	N/A	N/A
Marketplace Facilitators in Arizona Third Party Sales	605	2.50%
Marketplace Facilitators in Arizona Third Party Sales -Single Item Over	N/A	N/A
Marketplace Facilitators in Arizona Third Party Sales Food for Home Consumption	N/A	N/A

Table 2

RETAIL TAX RATES FOR SALES IN THESE MUNICIPALITIES

PAGE**REGION / CITY CODE: PG**
COUNTY CODE: COC**BUSINESS
CODE****TAX
RATE**

Remote Seller – Marketplace Facilitator (Out-of-State with no Arizona Physical Presence)

Retail Sales	605	3.00%
Retail Sales-Single Item Portion Over \$3,000	618	2.00%
Retail Sales Food for Home Consumption	606	3.00%

Marketplace Facilitator with Arizona Physical Presence

Marketplace Facilitators in Arizona Retail Sales	017	3.00%
Marketplace Facilitators in Arizona Retail Sales -Single Item Portion Over \$3,000	387	2.00%
Marketplace Facilitators in Arizona Retail Sales Food for Home Consumption	062	3.00%
Marketplace Facilitators in Arizona Third Party Sales	605	3.00%
Marketplace Facilitators in Arizona Third Party Sales -Single Item Portion Over \$3,000	618	2.00%
Marketplace Facilitators in Arizona Third Party Sales Food for Home Consumption	606	3.00%

PARKER**REGION / CITY CODE: PK**
COUNTY CODE: LAP**BUSINESS
CODE****TAX
RATE**

Remote Seller – Marketplace Facilitator (Out-of-State with no Arizona Physical Presence)

Retail Sales	605	2.00%
Retail Sales-Single Item Portion Over \$2,500	622	1.00%
Retail Sales Food for Home Consumption	N/A	N/A

Marketplace Facilitator with Arizona Physical Presence

Marketplace Facilitators in Arizona Retail Sales	017	2.00%
Marketplace Facilitators in Arizona Retail Sales -Single Item Portion Over \$2,500	467	1.00%
Marketplace Facilitators in Arizona Retail Sales Food for Home Consumption	N/A	N/A
Marketplace Facilitators in Arizona Third Party Sales	605	2.00%
Marketplace Facilitators in Arizona Third Party Sales -Single Item Portion Over \$2,500	622	1.00%
Marketplace Facilitators in Arizona Third Party Sales Food for Home Consumption	N/A	N/A

PARADISE VALLEY**REGION / CITY CODE: PV**
COUNTY CODE: MAR**BUSINESS
CODE****TAX
RATE**

Remote Seller – Marketplace Facilitator (Out-of-State with no Arizona Physical Presence)

Retail Sales	605	2.50%
Retail Sales-Single Item Over	N/A	N/A
Retail Sales Food for Home Consumption	606	2.50%

Marketplace Facilitator with Arizona Physical Presence

Marketplace Facilitators in Arizona Retail Sales	017	2.50%
Marketplace Facilitators in Arizona Retail Sales -Single Item Over	N/A	N/A
Marketplace Facilitators in Arizona Retail Sales Food for Home Consumption	062	2.50%
Marketplace Facilitators in Arizona Third Party Sales	605	2.50%
Marketplace Facilitators in Arizona Third Party Sales -Single Item Over	N/A	N/A
Marketplace Facilitators in Arizona Third Party Sales Food for Home Consumption	606	2.50%

PATAGONIA**REGION / CITY CODE: PA**
COUNTY CODE: STC**BUSINESS
CODE****TAX
RATE**

Remote Seller – Marketplace Facilitator (Out-of-State with no Arizona Physical Presence)

Retail Sales	605	3.00%
Retail Sales-Single Item Over	N/A	N/A
Retail Sales Food for Home Consumption	606	2.50%

Marketplace Facilitator with Arizona Physical Presence

Marketplace Facilitators in Arizona Retail Sales	017	3.00%
Marketplace Facilitators in Arizona Retail Sales -Single Item Over	N/A	N/A
Marketplace Facilitators in Arizona Retail Sales Food for Home Consumption	062	2.50%
Marketplace Facilitators in Arizona Third Party Sales	605	3.00%
Marketplace Facilitators in Arizona Third Party Sales -Single Item Over	N/A	N/A
Marketplace Facilitators in Arizona Third Party Sales Food for Home Consumption	606	2.50%

Table 2

RETAIL TAX RATES FOR SALES IN THESE MUNICIPALITIES

PAYSONREGION / CITY CODE: **PS**
COUNTY CODE: **GLA**BUSINESS
CODETAX
RATE

Remote Seller – Marketplace Facilitator (Out-of-State with no Arizona Physical Presence)

Retail Sales 605 3.88%

Retail Sales-Single Item Over N/A N/A

Retail Sales Food for Home Consumption 606 3.88%

Marketplace Facilitator with Arizona Physical Presence

Marketplace Facilitators in Arizona **Retail Sales** 017 3.88%Marketplace Facilitators in Arizona **Retail Sales**-Single Item Over N/A N/AMarketplace Facilitators in Arizona **Retail Sales** Food for Home Consumption 062 3.88%Marketplace Facilitators in Arizona **Third Party Sales** 605 3.88%Marketplace Facilitators in Arizona **Third Party Sales**-Single Item Over N/A N/AMarketplace Facilitators in Arizona **Third Party Sales** Food for Home Consumption 606 3.88%**PHOENIX**REGION / CITY CODE: **PX**
COUNTY CODE: **MAR**BUSINESS
CODETAX
RATE

Remote Seller – Marketplace Facilitator (Out-of-State with no Arizona Physical Presence)

Retail Sales 605 2.80%

Retail Sales-Single Item Portion Over \$13,886 628 2.00%

Retail Sales Food for Home Consumption N/A N/A

Marketplace Facilitator with Arizona Physical Presence

Marketplace Facilitators in Arizona **Retail Sales** 017 2.80%Marketplace Facilitators in Arizona **Retail Sales**-Single Item Portion Over \$13,886 164 2.00%Marketplace Facilitators in Arizona **Retail Sales** Food for Home Consumption N/A N/AMarketplace Facilitators in Arizona **Third Party Sales** 605 2.80%Marketplace Facilitators in Arizona **Third Party Sales**-Single Item Portion Over \$13,886 628 2.00%Marketplace Facilitators in Arizona **Third Party Sales** Food for Home Consumption N/A N/A**PEORIA**REGION / CITY CODE: **PE**
COUNTY CODE: **MAR/YAV**BUSINESS
CODETAX
RATE

Remote Seller – Marketplace Facilitator (Out-of-State with no Arizona Physical Presence)

Retail Sales 605 1.80%

Retail Sales-Single Item Over N/A N/A

Retail Sales Food for Home Consumption 606 1.60%

Marketplace Facilitator with Arizona Physical Presence

Marketplace Facilitators in Arizona **Retail Sales** 017 1.80%Marketplace Facilitators in Arizona **Retail Sales**-Single Item Over N/A N/AMarketplace Facilitators in Arizona **Retail Sales** Food for Home Consumption 062 1.60%Marketplace Facilitators in Arizona **Third Party Sales** 605 1.80%Marketplace Facilitators in Arizona **Third Party Sales**-Single Item Over N/A N/AMarketplace Facilitators in Arizona **Third Party Sales** Food for Home Consumption 606 1.60%**PHOENIX SPECIAL TAX DISTRICT**REGION / CITY CODE: **PZ**
COUNTY CODE: **MAR**BUSINESS
CODETAX
RATE

Remote Seller – Marketplace Facilitator (Out-of-State with no Arizona Physical Presence)

Retail Sales 605 2.80%

Retail Sales-Single Item Portion Over \$13,886 628 2.00%

Retail Sales Food for Home Consumption N/A N/A

Marketplace Facilitator with Arizona Physical Presence

Marketplace Facilitators in Arizona **Retail Sales** 017 2.80%Marketplace Facilitators in Arizona **Retail Sales**-Single Item Portion Over \$13,886 164 2.00%Marketplace Facilitators in Arizona **Retail Sales** Food for Home Consumption N/A N/AMarketplace Facilitators in Arizona **Third Party Sales** 605 2.80%Marketplace Facilitators in Arizona **Third Party Sales**-Single Item Portion Over \$13,886 628 2.00%Marketplace Facilitators in Arizona **Third Party Sales** Food for Home Consumption N/A N/A

Table 2

RETAIL TAX RATES FOR SALES IN THESE MUNICIPALITIES

PIMAREGION / CITY CODE: **PM**
COUNTY CODE: **GRA**BUSINESS
CODETAX
RATE

Remote Seller – Marketplace Facilitator (Out-of-State with no Arizona Physical Presence)

Retail Sales	605	2.00%
Retail Sales-Single Item Over	N/A	N/A
Retail Sales Food for Home Consumption	606	2.00%

Marketplace Facilitator with Arizona Physical Presence

Marketplace Facilitators in Arizona Retail Sales	017	2.00%
Marketplace Facilitators in Arizona Retail Sales -Single Item Over	N/A	N/A
Marketplace Facilitators in Arizona Retail Sales Food for Home Consumption	062	2.00%
Marketplace Facilitators in Arizona Third Party Sales	605	2.00%
Marketplace Facilitators in Arizona Third Party Sales -Single Item Over	N/A	N/A
Marketplace Facilitators in Arizona Third Party Sales Food for Home Consumption	606	2.00%

PRESCOTTREGION / CITY CODE: **PR**
COUNTY CODE: **YAV**BUSINESS
CODETAX
RATE

Remote Seller – Marketplace Facilitator (Out-of-State with no Arizona Physical Presence)

Retail Sales	605	2.95%
Retail Sales-Single Item Over	N/A	N/A
Retail Sales Food for Home Consumption	606	2.95%

Marketplace Facilitator with Arizona Physical Presence

Marketplace Facilitators in Arizona Retail Sales	017	2.95%
Marketplace Facilitators in Arizona Retail Sales -Single Item Over	N/A	N/A
Marketplace Facilitators in Arizona Retail Sales Food for Home Consumption	062	2.95%
Marketplace Facilitators in Arizona Third Party Sales	605	2.95%
Marketplace Facilitators in Arizona Third Party Sales -Single Item Over	N/A	N/A
Marketplace Facilitators in Arizona Third Party Sales Food for Home Consumption	606	2.95%

PINETOP-LAKESIDEREGION / CITY CODE: **PP**
COUNTY CODE: **NAV**BUSINESS
CODETAX
RATE

Retail Sales	605	3.00%
Retail Sales-Single Item Portion Over \$5,000	615	1.50%
Retail Sales Food for Home Consumption	606	3.00%

Marketplace Facilitators in Arizona Retail Sales	017	3.00%
Marketplace Facilitators in Arizona Retail Sales -Single Item Portion Over \$5,000	357	1.50%
Marketplace Facilitators in Arizona Retail Sales Food for Home Consumption	062	3.00%
Marketplace Facilitators in Arizona Third Party Sales	605	3.00%
Marketplace Facilitators in Arizona Third Party Sales -Single Item Portion Over \$5,000	615	1.50%
Marketplace Facilitators in Arizona Third Party Sales Food for Home Consumption	606	3.00%

PRESCOTT VALLEYREGION / CITY CODE: **PL**
COUNTY CODE: **YAV**BUSINESS
CODETAX
RATE

Retail Sales	605	2.83%
Retail Sales-Single Item Over	N/A	N/A
Retail Sales Food for Home Consumption	606	2.83%

Marketplace Facilitators in Arizona Retail Sales	017	2.83%
Marketplace Facilitators in Arizona Retail Sales -Single Item Over	N/A	N/A
Marketplace Facilitators in Arizona Retail Sales Food for Home Consumption	062	2.83%
Marketplace Facilitators in Arizona Third Party Sales	605	2.83%
Marketplace Facilitators in Arizona Third Party Sales -Single Item Over	N/A	N/A
Marketplace Facilitators in Arizona Third Party Sales Food for Home Consumption	606	2.83%

Table 2

RETAIL TAX RATES FOR SALES IN THESE MUNICIPALITIES

QUARTZSITEREGION / CITY CODE: **QZ**
COUNTY CODE: **LAP**BUSINESS
CODETAX
RATE

Remote Seller – Marketplace Facilitator (Out-of-State with no Arizona Physical Presence)

Retail Sales	605	2.50%
Retail Sales-Single Item Portion Over \$10,000	616	1.00%
Retail Sales Food for Home Consumption	N/A	N/A

Marketplace Facilitator with Arizona Physical Presence

Marketplace Facilitators in Arizona Retail Sales	017	2.50%
Marketplace Facilitators in Arizona Retail Sales -Single Item Portion Over \$10,000	367	1.00%
Marketplace Facilitators in Arizona Retail Sales Food for Home Consumption	N/A	N/A
Marketplace Facilitators in Arizona Third Party Sales	605	2.50%
Marketplace Facilitators in Arizona Third Party Sales -Single Item Portion Over \$10,000	616	1.00%
Marketplace Facilitators in Arizona Third Party Sales Food for Home Consumption	N/A	N/A

QUEEN CREEK SPECIAL DISTRICTREGION / CITY CODE: **QD**
COUNTY CODE: **MAR**BUSINESS
CODETAX
RATE

Remote Seller – Marketplace Facilitator (Out-of-State with no Arizona Physical Presence)

Retail Sales	605	2.25%
Retail Sales-Single Item Over	N/A	N/A
Retail Sales Food for Home Consumption	606	2.25%

Marketplace Facilitator with Arizona Physical Presence

Marketplace Facilitators in Arizona Retail Sales	017	2.25%
Marketplace Facilitators in Arizona Retail Sales -Single Item Over	N/A	N/A
Marketplace Facilitators in Arizona Retail Sales Food for Home Consumption	062	2.25%
Marketplace Facilitators in Arizona Third Party Sales	605	2.25%
Marketplace Facilitators in Arizona Third Party Sales -Single Item Over	N/A	N/A
Marketplace Facilitators in Arizona Third Party Sales Food for Home Consumption	606	2.25%

QUEEN CREEKREGION / CITY CODE: **QC**
COUNTY CODE: **MAR/PNL**BUSINESS
CODETAX
RATE

Retail Sales	605	2.25%
Retail Sales-Single Item Over	N/A	N/A
Retail Sales Food for Home Consumption	606	2.25%

Marketplace Facilitators in Arizona Retail Sales	017	2.25%
Marketplace Facilitators in Arizona Retail Sales -Single Item Over	N/A	N/A
Marketplace Facilitators in Arizona Retail Sales Food for Home Consumption	062	2.25%
Marketplace Facilitators in Arizona Third Party Sales	605	2.25%
Marketplace Facilitators in Arizona Third Party Sales -Single Item Over	N/A	N/A
Marketplace Facilitators in Arizona Third Party Sales Food for Home Consumption	606	2.25%

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

SAFFORDREGION / CITY CODE: **SF**
COUNTY CODE: **GRA**BUSINESS
CODETAX
RATE

Retail Sales	605	2.50%
Retail Sales-Single Item Over \$5,000	623	1.00%
Retail Sales Food for Home Consumption	606	2.50%

Marketplace Facilitators in Arizona Retail Sales	017	2.50%
Marketplace Facilitators in Arizona Retail Sales -Single Item Over \$5,000	717	1.00%
Marketplace Facilitators in Arizona Retail Sales Food for Home Consumption	062	2.50%
Marketplace Facilitators in Arizona Third Party Sales	605	2.50%
Marketplace Facilitators in Arizona Third Party Sales -Single Item Over \$5,000	623	1.00%
Marketplace Facilitators in Arizona Third Party Sales Food for Home Consumption	606	2.50%

Table 2

RETAIL TAX RATES FOR SALES IN THESE MUNICIPALITIES

SAHUARITAREGION / CITY CODE: **SA**
COUNTY CODE: **PMA**BUSINESS
CODETAX
RATE

Remote Seller – Marketplace Facilitator (Out-of-State with no Arizona Physical Presence)

Retail Sales	605	2.00%
Retail Sales-Single Item Over	N/A	N/A
Retail Sales Food for Home Consumption	N/A	N/A

Marketplace Facilitator with Arizona Physical Presence

Marketplace Facilitators in Arizona Retail Sales	017	2.00%
Marketplace Facilitators in Arizona Retail Sales -Single Item Over	N/A	N/A
Marketplace Facilitators in Arizona Retail Sales Food for Home Consumption	N/A	N/A
Marketplace Facilitators in Arizona Third Party Sales	605	2.00%
Marketplace Facilitators in Arizona Third Party Sales -Single Item Over	N/A	N/A
Marketplace Facilitators in Arizona Third Party Sales Food for Home Consumption	N/A	N/A

SCOTTSDALEREGION / CITY CODE: **SC**
COUNTY CODE: **MAR**BUSINESS
CODETAX
RATE

Remote Seller – Marketplace Facilitator (Out-of-State with no Arizona Physical Presence)

Retail Sales	605	1.70%
Retail Sales-Single Item Over	N/A	N/A
Retail Sales Food for Home Consumption	606	1.70%

Marketplace Facilitator with Arizona Physical Presence

Marketplace Facilitators in Arizona Retail Sales	017	1.70%
Marketplace Facilitators in Arizona Retail Sales -Single Item Over	N/A	N/A
Marketplace Facilitators in Arizona Retail Sales Food for Home Consumption	062	1.70%
Marketplace Facilitators in Arizona Third Party Sales	605	1.70%
Marketplace Facilitators in Arizona Third Party Sales -Single Item Over	N/A	N/A
Marketplace Facilitators in Arizona Third Party Sales Food for Home Consumption	606	1.70%

SAN LUISREGION / CITY CODE: **SU**
COUNTY CODE: **YMA**BUSINESS
CODETAX
RATE

Retail Sales	605	4.00%
Retail Sales-Single Item Portion Over \$2,500	622	1.50%
Retail Sales Food for Home Consumption	606	4.00%

Marketplace Facilitators in Arizona Retail Sales	017	4.00%
Marketplace Facilitators in Arizona Retail Sales -Single Item Portion Over \$2,500	467	1.50%
Marketplace Facilitators in Arizona Retail Sales Food for Home Consumption	062	4.00%
Marketplace Facilitators in Arizona Third Party Sales	605	4.00%
Marketplace Facilitators in Arizona Third Party Sales -Single Item Portion Over \$2,500	622	1.50%
Marketplace Facilitators in Arizona Third Party Sales Food for Home Consumption	606	4.00%

SEDONAREGION / CITY CODE: **SE**
COUNTY CODE: **COC/YAV**BUSINESS
CODETAX
RATE

Retail Sales	605	3.50%
Retail Sales-Single Item Over	N/A	N/A
Retail Sales Food for Home Consumption	N/A	N/A

Marketplace Facilitators in Arizona Retail Sales	017	3.50%
Marketplace Facilitators in Arizona Retail Sales -Single Item Over	N/A	N/A
Marketplace Facilitators in Arizona Retail Sales Food for Home Consumption	N/A	N/A
Marketplace Facilitators in Arizona Third Party Sales	605	3.50%
Marketplace Facilitators in Arizona Third Party Sales -Single Item Over	N/A	N/A
Marketplace Facilitators in Arizona Third Party Sales Food for Home Consumption	N/A	N/A

Table 2

RETAIL TAX RATES FOR SALES IN THESE MUNICIPALITIES

SHOW LOWREGION / CITY CODE: **SL**
COUNTY CODE: **NAV**BUSINESS
CODETAX
RATE

Remote Seller – Marketplace Facilitator (Out-of-State with no Arizona Physical Presence)

Retail Sales	605	2.00%
Retail Sales-Single Item Over	N/A	N/A
Retail Sales Food for Home Consumption	606	2.00%

Marketplace Facilitator with Arizona Physical Presence

Marketplace Facilitators in Arizona Retail Sales	017	2.00%
Marketplace Facilitators in Arizona Retail Sales -Single Item Over	N/A	N/A
Marketplace Facilitators in Arizona Retail Sales Food for Home Consumption	062	2.00%
Marketplace Facilitators in Arizona Third Party Sales	605	2.00%
Marketplace Facilitators in Arizona Third Party Sales -Single Item Over	N/A	N/A
Marketplace Facilitators in Arizona Third Party Sales Food for Home Consumption	606	2.00%

SNOWFLAKEREGION / CITY CODE: **SN**
COUNTY CODE: **NAV**BUSINESS
CODETAX
RATE

Remote Seller – Marketplace Facilitator (Out-of-State with no Arizona Physical Presence)

Retail Sales	605	3.00%
Retail Sales-Single Item Portion Over \$10,000	616	2.00%
Retail Sales Food for Home Consumption	606	3.00%

Marketplace Facilitator with Arizona Physical Presence

Marketplace Facilitators in Arizona Retail Sales	017	3.00%
Marketplace Facilitators in Arizona Retail Sales -Single Item Portion Over \$10,000	367	2.00%
Marketplace Facilitators in Arizona Retail Sales Food for Home Consumption	062	3.00%
Marketplace Facilitators in Arizona Third Party Sales	605	3.00%
Marketplace Facilitators in Arizona Third Party Sales -Single Item Portion Over \$10,000	616	2.00%
Marketplace Facilitators in Arizona Third Party Sales Food for Home Consumption	606	3.00%

SIERRA VISTAREGION / CITY CODE: **SR**
COUNTY CODE: **COH**BUSINESS
CODETAX
RATE

Retail Sales	605	1.95%
Retail Sales-Single Item Over	N/A	N/A
Retail Sales Food for Home Consumption	606	1.95%

Marketplace Facilitators in Arizona Retail Sales	017	1.95%
Marketplace Facilitators in Arizona Retail Sales -Single Item Over	NA	N/A
Marketplace Facilitators in Arizona Retail Sales Food for Home Consumption	062	1.95%
Marketplace Facilitators in Arizona Third Party Sales	605	1.95%
Marketplace Facilitators in Arizona Third Party Sales -Single Item Over	N/A	N/A
Marketplace Facilitators in Arizona Third Party Sales Food for Home Consumption	606	1.95%

SOMERTONREGION / CITY CODE: **SO**
COUNTY CODE: **YMA**BUSINESS
CODETAX
RATE

Retail Sales	605	3.30%
Retail Sales-Single Item Over	N/A	N/A
Retail Sales Food for Home Consumption	606	3.30%

Marketplace Facilitators in Arizona Retail Sales	017	3.30%
Marketplace Facilitators in Arizona Retail Sales -Single Item Over	N/A	N/A
Marketplace Facilitators in Arizona Retail Sales Food for Home Consumption	062	3.30%
Marketplace Facilitators in Arizona Third Party Sales	605	3.30%
Marketplace Facilitators in Arizona Third Party Sales -Single Item Over	N/A	N/A
Marketplace Facilitators in Arizona Third Party Sales Food for Home Consumption	606	3.30%

Table 2

RETAIL TAX RATES FOR SALES IN THESE MUNICIPALITIES

SOUTH TUCSONREGION / CITY CODE: **ST**
COUNTY CODE: **PMA**BUSINESS
CODETAX
RATE

Remote Seller – Marketplace Facilitator (Out-of-State with no Arizona Physical Presence)

Retail Sales	605	5.00%
Retail Sales-Single Item Over	N/A	N/A
Retail Sales Food for Home Consumption	606	1.50%

Marketplace Facilitator with Arizona Physical Presence

Marketplace Facilitators in Arizona Retail Sales	017	5.00%
Marketplace Facilitators in Arizona Retail Sales -Single Item Over	N/A	N/A
Marketplace Facilitators in Arizona Retail Sales Food for Home Consumption	062	1.50%
Marketplace Facilitators in Arizona Third Party Sales	605	5.00%
Marketplace Facilitators in Arizona Third Party Sales -Single Item Over	N/A	N/A
Marketplace Facilitators in Arizona Third Party Sales Food for Home Consumption	606	1.50%

ST JOHNSREGION / CITY CODE: **SJ**
COUNTY CODE: **APA**BUSINESS
CODETAX
RATE

Remote Seller – Marketplace Facilitator (Out-of-State with no Arizona Physical Presence)

Retail Sales	605	3.00%
Retail Sales-Single Item Over	N/A	N/A
Retail Sales Food for Home Consumption	606	3.00%

Marketplace Facilitator with Arizona Physical Presence

Marketplace Facilitators in Arizona Retail Sales	017	3.00%
Marketplace Facilitators in Arizona Retail Sales -Single Item Over	N/A	N/A
Marketplace Facilitators in Arizona Retail Sales Food for Home Consumption	062	3.00%
Marketplace Facilitators in Arizona Third Party Sales	605	3.00%
Marketplace Facilitators in Arizona Third Party Sales -Single Item Over	N/A	N/A
Marketplace Facilitators in Arizona Third Party Sales Food for Home Consumption	606	3.00%

SPRINGERVILLEREGION / CITY CODE: **SV**
COUNTY CODE: **APA**BUSINESS
CODETAX
RATE

Retail Sales	605	3.00%
Retail Sales-Single Item Portion Over \$1,000	619	2.00%
Retail Sales Food for Home Consumption	606	3.00%

Marketplace Facilitators in Arizona Retail Sales	017	3.00%
Marketplace Facilitators in Arizona Retail Sales -Single Item Portion Over \$1,000	397	2.00%
Marketplace Facilitators in Arizona Retail Sales Food for Home Consumption	062	3.00%
Marketplace Facilitators in Arizona Third Party Sales	605	3.00%
Marketplace Facilitators in Arizona Third Party Sales -Single Item Portion Over \$1,000	619	2.00%
Marketplace Facilitators in Arizona Third Party Sales Food for Home Consumption	606	3.00%

STAR VALLEYREGION / CITY CODE: **SY**
COUNTY CODE: **GLA**BUSINESS
CODETAX
RATE

Retail Sales	605	2.00%
Retail Sales-Single Item Over	N/A	N/A
Retail Sales Food for Home Consumption	606	2.00%

Marketplace Facilitators in Arizona Retail Sales	017	2.00%
Marketplace Facilitators in Arizona Retail Sales -Single Item Over	N/A	N/A
Marketplace Facilitators in Arizona Retail Sales Food for Home Consumption	062	2.00%
Marketplace Facilitators in Arizona Third Party Sales	605	2.00%
Marketplace Facilitators in Arizona Third Party Sales -Single Item Over	N/A	N/A
Marketplace Facilitators in Arizona Third Party Sales Food for Home Consumption	606	2.00%

Table 2

RETAIL TAX RATES FOR SALES IN THESE MUNICIPALITIES

SUPERIORREGION / CITY CODE: **SI**
COUNTY CODE: **PNL**BUSINESS
CODETAX
RATE

Remote Seller – Marketplace Facilitator (Out-of-State with no Arizona Physical Presence)

Retail Sales	605	4.00%
Retail Sales-Single Item Portion Over \$500	620	1.00%
Retail Sales Food for Home Consumption	N/A	N/A

Marketplace Facilitator with Arizona Physical Presence

Marketplace Facilitators in Arizona Retail Sales	017	4.00%
Marketplace Facilitators in Arizona Retail Sales -Single Item Portion Over \$500	407	1.00%
Marketplace Facilitators in Arizona Retail Sales Food for Home Consumption	N/A	N/A
Marketplace Facilitators in Arizona Third Party Sales	605	4.00%
Marketplace Facilitators in Arizona Third Party Sales -Single Item Portion Over \$500	620	1.00%
Marketplace Facilitators in Arizona Third Party Sales Food for Home Consumption	N/A	N/A

TAYLORREGION / CITY CODE: **TL**
COUNTY CODE: **NAV**BUSINESS
CODETAX
RATE

Remote Seller – Marketplace Facilitator (Out-of-State with no Arizona Physical Presence)

Retail Sales	605	3.00%
Retail Sales-Single Item Over	N/A	N/A
Retail Sales Food for Home Consumption	606	3.00%

Marketplace Facilitator with Arizona Physical Presence

Marketplace Facilitators in Arizona Retail Sales	017	3.00%
Marketplace Facilitators in Arizona Retail Sales -Single Item Over	N/A	N/A
Marketplace Facilitators in Arizona Retail Sales Food for Home Consumption	062	3.00%
Marketplace Facilitators in Arizona Third Party Sales	605	3.00%
Marketplace Facilitators in Arizona Third Party Sales -Single Item Over	N/A	N/A
Marketplace Facilitators in Arizona Third Party Sales Food for Home Consumption	606	3.00%

SURPRISEREGION / CITY CODE: **SP**
COUNTY CODE: **MAR**BUSINESS
CODETAX
RATE

Retail Sales	605	2.80%
Retail Sales-Single Item Over	N/A	N/A
Retail Sales Food for Home Consumption	N/A	N/A

Marketplace Facilitators in Arizona Retail Sales	017	2.80%
Marketplace Facilitators in Arizona Retail Sales -Single Item Over	N/A	N/A
Marketplace Facilitators in Arizona Retail Sales Food for Home Consumption	N/A	N/A
Marketplace Facilitators in Arizona Third Party Sales	605	2.80%
Marketplace Facilitators in Arizona Third Party Sales -Single Item Over	N/A	N/A
Marketplace Facilitators in Arizona Third Party Sales Food for Home Consumption	N/A	N/A

TEMPEREGION / CITY CODE: **TE**
COUNTY CODE: **MAR**BUSINESS
CODETAX
RATE

Retail Sales	605	1.80%
Retail Sales-Single Item Over	N/A	N/A
Retail Sales Food for Home Consumption	606	1.80%

Marketplace Facilitators in Arizona Retail Sales	017	1.80%
Marketplace Facilitators in Arizona Retail Sales -Single Item Over	N/A	N/A
Marketplace Facilitators in Arizona Retail Sales Food for Home Consumption	062	1.80%
Marketplace Facilitators in Arizona Third Party Sales	605	1.80%
Marketplace Facilitators in Arizona Third Party Sales -Single Item Over	N/A	N/A
Marketplace Facilitators in Arizona Third Party Sales Food for Home Consumption	606	1.80%

Table 2

RETAIL TAX RATES FOR SALES IN THESE MUNICIPALITIES

THATCHERREGION / CITY CODE: **TC**
COUNTY CODE: **GRA**BUSINESS
CODETAX
RATE

Remote Seller – Marketplace Facilitator (Out-of-State with no Arizona Physical Presence)

Retail Sales	605	2.50%
Retail Sales-Single Item Over \$5,000	623	1.00%
Retail Sales Food for Home Consumption	606	2.50%

Marketplace Facilitator with Arizona Physical Presence

Marketplace Facilitators in Arizona Retail Sales	017	2.50%
Marketplace Facilitators in Arizona Retail Sales -Single Item Over \$5,000	717	1.00%
Marketplace Facilitators in Arizona Retail Sales Food for Home Consumption	062	2.50%
Marketplace Facilitators in Arizona Third Party Sales	605	2.50%
Marketplace Facilitators in Arizona Third Party Sales -Single Item Over \$5,000	623	1.00%
Marketplace Facilitators in Arizona Third Party Sales Food for Home Consumption	606	2.50%

TOMBSTONEREGION / CITY CODE: **TS**
COUNTY CODE: **COH**BUSINESS
CODETAX
RATE

Remote Seller – Marketplace Facilitator (Out-of-State with no Arizona Physical Presence)

Retail Sales	605	3.50%
Retail Sales-Single Item Over	N/A	N/A
Retail Sales Food for Home Consumption	N/A	N/A

Marketplace Facilitator with Arizona Physical Presence

Marketplace Facilitators in Arizona Retail Sales	017	3.50%
Marketplace Facilitators in Arizona Retail Sales -Single Item Over	N/A	N/A
Marketplace Facilitators in Arizona Retail Sales Food for Home Consumption	N/A	N/A
Marketplace Facilitators in Arizona Third Party Sales	605	3.50%
Marketplace Facilitators in Arizona Third Party Sales -Single Item Over	N/A	N/A
Marketplace Facilitators in Arizona Third Party Sales Food for Home Consumption	N/A	N/A

TOLLESONREGION / CITY CODE: **TN**
COUNTY CODE: **MAR**BUSINESS
CODETAX
RATE

Retail Sales	605	2.50%
Retail Sales-Single Item Portion Over \$5,000	615	2.00%
Retail Sales Food for Home Consumption	606	2.50%

Marketplace Facilitators in Arizona Retail Sales	017	2.50%
Marketplace Facilitators in Arizona Retail Sales -Single Item Portion Over \$5,000	357	2.00%
Marketplace Facilitators in Arizona Retail Sales Food for Home Consumption	062	2.50%
Marketplace Facilitators in Arizona Third Party Sales	605	2.50%
Marketplace Facilitators in Arizona Third Party Sales -Single Item Portion Over \$5,000	615	2.00%
Marketplace Facilitators in Arizona Third Party Sales Food for Home Consumption	606	2.50%

TUCSONREGION / CITY CODE: **TU**
COUNTY CODE: **PMA/PAD**BUSINESS
CODETAX
RATE

Retail Sales	605	2.60%
Retail Sales-Single Item Over	N/A	N/A
Retail Sales Food for Home Consumption	N/A	N/A

Marketplace Facilitators in Arizona Retail Sales	017	2.60%
Marketplace Facilitators in Arizona Retail Sales -Single Item Over	N/A	N/A
Marketplace Facilitators in Arizona Retail Sales Food for Home Consumption	N/A	N/A
Marketplace Facilitators in Arizona Third Party Sales	605	2.60%
Marketplace Facilitators in Arizona Third Party Sales -Single Item Over	N/A	N/A
Marketplace Facilitators in Arizona Third Party Sales Food for Home Consumption	N/A	N/A

Table 2

RETAIL TAX RATES FOR SALES IN THESE MUNICIPALITIES

TUSAYANREGION / CITY CODE: **TY**
COUNTY CODE: **COC**BUSINESS
CODETAX
RATE

Remote Seller – Marketplace Facilitator (Out-of-State with no Arizona Physical Presence)

Retail Sales	605	2.00%
Retail Sales-Single Item Over	N/A	N/A
Retail Sales Food for Home Consumption	N/A	N/A

Marketplace Facilitator with Arizona Physical Presence

Marketplace Facilitators in Arizona Retail Sales	017	2.00%
Marketplace Facilitators in Arizona Retail Sales -Single Item Over	N/A	N/A
Marketplace Facilitators in Arizona Retail Sales Food for Home Consumption	N/A	N/A
Marketplace Facilitators in Arizona Third Party Sales	605	2.00%
Marketplace Facilitators in Arizona Third Party Sales -Single Item Over	N/A	N/A
Marketplace Facilitators in Arizona Third Party Sales Food for Home Consumption	N/A	N/A

WICKENBURGREGION / CITY CODE: **WB**
COUNTY CODE: **MAR/YAV**BUSINESS
CODETAX
RATE

Remote Seller – Marketplace Facilitator (Out-of-State with no Arizona Physical Presence)

Retail Sales	605	2.20%
Retail Sales-Single Item Over \$5,000	623	1.69%
Retail Sales Food for Home Consumption	606	2.20%

Marketplace Facilitator with Arizona Physical Presence

Marketplace Facilitators in Arizona Retail Sales	017	2.20%
Marketplace Facilitators in Arizona Retail Sales -Single Item Over \$5,000	717	1.69%
Marketplace Facilitators in Arizona Retail Sales Food for Home Consumption	062	2.20%
Marketplace Facilitators in Arizona Third Party Sales	605	2.20%
Marketplace Facilitators in Arizona Third Party Sales -Single Item Over \$5,000	623	1.69%
Marketplace Facilitators in Arizona Third Party Sales Food for Home Consumption	606	2.20%

WELLTONREGION / CITY CODE: **WT**
COUNTY CODE: **YMA**BUSINESS
CODETAX
RATE

Retail Sales	605	3.50%
Retail Sales-Single Item Over	N/A	N/A
Retail Sales Food for Home Consumption	606	3.50%

Marketplace Facilitators in Arizona Retail Sales	017	3.50%
Marketplace Facilitators in Arizona Retail Sales -Single Item Over	N/A	N/A
Marketplace Facilitators in Arizona Retail Sales Food for Home Consumption	062	3.50%
Marketplace Facilitators in Arizona Third Party Sales	605	3.50%
Marketplace Facilitators in Arizona Third Party Sales -Single Item Over	N/A	N/A
Marketplace Facilitators in Arizona Third Party Sales Food for Home Consumption	606	3.50%

WILLCOXREGION / CITY CODE: **WC**
COUNTY CODE: **COH**BUSINESS
CODETAX
RATE

Retail Sales	605	3.00%
Retail Sales-Single Item Over \$1,250	621	2.00%
Retail Sales Food for Home Consumption	606	3.00%

Marketplace Facilitators in Arizona Retail Sales	017	3.00%
Marketplace Facilitators in Arizona Retail Sales -Single Item Over \$1,250	417	2.00%
Marketplace Facilitators in Arizona Retail Sales Food for Home Consumption	062	3.00%
Marketplace Facilitators in Arizona Third Party Sales	605	3.00%
Marketplace Facilitators in Arizona Third Party Sales -Single Item Over \$1,250	621	2.00%
Marketplace Facilitators in Arizona Third Party Sales Food for Home Consumption	606	3.00%

Table 2

RETAIL TAX RATES FOR SALES IN THESE MUNICIPALITIES

WILLIAMSREGION / CITY CODE: **WL**
COUNTY CODE: **COC**BUSINESS
CODETAX
RATE

Remote Seller – Marketplace Facilitator (Out-of-State with no Arizona Physical Presence)

Retail Sales	605	3.50%
Retail Sales-Single Item Over	N/A	N/A
Retail Sales Food for Home Consumption	N/A	N/A

Marketplace Facilitator with Arizona Physical Presence

Marketplace Facilitators in Arizona Retail Sales	017	3.50%
Marketplace Facilitators in Arizona Retail Sales-Single Item Over	N/A	N/A
Marketplace Facilitators in Arizona Retail Sales Food for Home Consumption	N/A	N/A
Marketplace Facilitators in Arizona Third Party Sales	605	3.50%
Marketplace Facilitators in Arizona Third Party Sales-Single Item Over	N/A	N/A
Marketplace Facilitators in Arizona Third Party Sales Food for Home Consumption	N/A	N/A

WINSLOWREGION / CITY CODE: **WS**
COUNTY CODE: **NAV**BUSINESS
CODETAX
RATE

Remote Seller – Marketplace Facilitator (Out-of-State with no Arizona Physical Presence)

Retail Sales	605	3.00%
Retail Sales-Single Item Over	N/A	N/A
Retail Sales Food for Home Consumption	606	3.00%

Marketplace Facilitator with Arizona Physical Presence

Marketplace Facilitators in Arizona Retail Sales	017	3.00%
Marketplace Facilitators in Arizona Retail Sales-Single Item Over	N/A	N/A
Marketplace Facilitators in Arizona Retail Sales Food for Home Consumption	062	3.00%
Marketplace Facilitators in Arizona Third Party Sales	605	3.00%
Marketplace Facilitators in Arizona Third Party Sales-Single Item Over	N/A	N/A
Marketplace Facilitators in Arizona Third Party Sales Food for Home Consumption	606	3.00%

WINKLEMANREGION / CITY CODE: **WM**
COUNTY CODE: **GLA/PNL**BUSINESS
CODETAX
RATE

Retail Sales	605	3.50%
Retail Sales-Single Item Over	N/A	N/A
Retail Sales Food for Home Consumption	606	3.50%

Marketplace Facilitators in Arizona Retail Sales	017	3.50%
Marketplace Facilitators in Arizona Retail Sales-Single Item Over	N/A	N/A
Marketplace Facilitators in Arizona Retail Sales Food for Home Consumption	062	3.50%
Marketplace Facilitators in Arizona Third Party Sales	605	3.50%
Marketplace Facilitators in Arizona Third Party Sales-Single Item Over	N/A	N/A
Marketplace Facilitators in Arizona Third Party Sales Food for Home Consumption	606	3.50%

YOUNGTOWNREGION / CITY CODE: **YT**
COUNTY CODE: **MAR**BUSINESS
CODETAX
RATE

Retail Sales	605	3.00%
Retail Sales-Single Item Over	N/A	N/A
Retail Sales Food for Home Consumption	606	3.00%

Marketplace Facilitators in Arizona Retail Sales	017	3.00%
Marketplace Facilitators in Arizona Retail Sales-Single Item Over	N/A	N/A
Marketplace Facilitators in Arizona Retail Sales Food for Home Consumption	062	3.00%
Marketplace Facilitators in Arizona Third Party Sales	605	3.00%
Marketplace Facilitators in Arizona Third Party Sales-Single Item Over	N/A	N/A
Marketplace Facilitators in Arizona Third Party Sales Food for Home Consumption	606	3.00%

Table 2

RETAIL TAX RATES FOR SALES IN THESE MUNICIPALITIES

<u>YUMA</u>		
REGION / CITY CODE: YM	BUSINESS	TAX
COUNTY CODE: YMA	CODE	RATE
Remote Seller – Marketplace Facilitator (Out-of-State with no Arizona Physical Presence)		
Retail Sales	605	1.70%
Retail Sales-Single Item Over	N/A	N/A
Retail Sales Food for Home Consumption	606	1.70%
Marketplace Facilitator with Arizona Physical Presence		
Marketplace Facilitators in Arizona Retail Sales	017	1.70%
Marketplace Facilitators in Arizona Retail Sales -Single Item Over	N/A	N/A
Marketplace Facilitators in Arizona Retail Sales Food for Home Consumption	062	1.70%
Marketplace Facilitators in Arizona Third Party Sales	605	1.70%
Marketplace Facilitators in Arizona Third Party Sales -Single Item Over	N/A	N/A
Marketplace Facilitators in Arizona Third Party Sales Food for Home Consumption	606	1.70%

REMOTE SELLER & MARKETPLACE FACILITATOR
TRANSACTION PRIVILEGE TAX RATE TABLES

Arizona State, County and City

Effective October 1, 2025

Table 3

Indian Reservation Codes

Special REGION CODEs to be used on the TPT Reporting Form in the column marked REGION CODE by businesses that ship products to Indian Reservations.

RESERVATION	COUNTY	CODE
Ak-Chin	Pinal	PNA
Cocopah	Yuma	YMB
Colorado River	La Paz	LAC
Fort McDowell-Yavapai	Maricopa	MAE
Fort Mohave	Mohave	MOF
Fort Yuma-Quechan	Yuma	YMG
Gila River	Maricopa	MAH
Gila River	Pinal	PNH
Havasupai	Coconino	COI
Hopi	Coconino	COJ
Hopi	Navajo	NAJ
Hualapai	Coconino	COK
Hualapai	Mohave	MOK
Kaibab-Paiute	Coconino	COL
Kaibab-Paiute	Mohave	MOL
Navajo	Apache	APM
Navajo	Coconino	COM
Navajo	Navajo	NAM

RESERVATION	COUNTY	CODE
Pascua-Yaqui	Maricopa	MAN
Pascua-Yaqui	Pima	PMN
Salt River Pima-Maricopa	Maricopa	MAO
San Carlos Apache	Gila	GLP
San Carlos Apache	Graham	GRP
San Carlos Apache	Pinal	PNP
San Juan Southern Paiute	Coconino	COQ
Tohono O'Odham	Maricopa	MAT
Tohono O'Odham	Pima	PMT
Tohono O'Odham	Pinal	PNT
Tonto Apache	Gila	GLU
White Mountain Apache	Apache	APD
White Mountain Apache	Gila	GLD
White Mountain Apache	Graham	GRD
White Mountain Apache	Navajo	NAD
Yavapai Apache	Yavapai	YAW
Yavapai-Prescott	Yavapai	YAX

Special District Codes

Rio Nuevo District, Pima (PAD).

This is a district within the City of Tucson.

Prepared by ADOR's City Services Team