

TPT and Other Tax Rate Tables

TRANSACTION PRIVILEGE TAX RATES: FEBRUARY 2020

ARIZONA DEPARTMENT OF REVENUE

NO TPT RATE CHANGES EFFECTIVE FEBRUARY 1, 2020

(Note: Changes are highlighted in yellow)

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

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

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

| TABLE 1 | | TAX RATES FOR SALES IN THESE COUNTIES | | | | | | | | | | | | | | Accounting Credit Rate for Paper Filers (STATE TAX ONLY) | Accounting Credit Rate for Electronic Filers (STATE TAX ONLY) |
|---------------|---|---------------------------------------|----------------|------------|--------------|--------------|----------------|--------------|--------------|------------|-------------|------------------|---------------|------------|-----------------------------|--|---|
| Business Code | TAXABLE ACTIVITIES ^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) | | |
| 002 | Mining–Nonmetal | 3.437% | 4.05% | 3.75% | 3.75% | 4.375% | 3.562% | 3.125% | 3.643% | 3.437% | 4.117% | 3.75% | 3.593% | 3.812% | 3.437% | .0313% | .0375% |
| 004 | Utilities | 6.10% | 6.90% | 6.60% | 6.60% | 7.60% | 6.30% | 5.60% | 6.43% | 6.10% | 7.20% | 6.60% | 6.35% | 6.712% | 6.10% | .056% | .0672% |
| 005 | Communications ^k | 6.10% | 6.90% | 6.60% | 6.60% | 7.60% | 6.30% | 5.60% | 6.43% | 6.10% | 7.20% | 6.60% | 6.35% | 6.712% | 6.10% | .056% | .0672% |
| 006 | Transporting | 6.10% | 6.90% | 6.60% | 6.60% | 7.60% | 6.30% | 5.60% | 6.43% | 6.10% | 7.20% | 6.60% | 6.35% | 6.712% | 6.10% | .056% | .0672% |
| 007 | Private (Rail) Car | 6.10% | 6.90% | 6.60% | 6.60% | 7.60% | 6.30% | 5.60% | 6.43% | 6.10% | 7.20% | 6.60% | 6.35% | 6.712% | 6.10% | .056% | .0672% |
| 008 | Pipeline | 6.10% | 6.90% | 6.60% | 6.60% | 7.60% | 6.30% | 5.60% | 6.43% | 6.10% | 7.20% | 6.60% | 6.35% | 6.712% | 6.10% | .056% | .0672% |
| 009 | Publication | 6.10% | 6.90% | 6.60% | 6.60% | 7.60% | 6.30% | 5.60% | 6.43% | 6.10% | 7.20% | 6.60% | 6.35% | 6.712% | 6.10% | .056% | .0672% |
| 010 | Job Printing | 6.10% | 6.90% | 6.60% | 6.60% | 7.60% | 6.30% | 5.60% | 6.43% | 6.10% | 7.20% | 6.60% | 6.35% | 6.712% | 6.10% | .056% | .0672% |
| 011 | Restaurants and Bars | 6.10% | 6.90% | 6.60% | 6.60% | 7.60% | 6.30% | 5.60% | 6.43% | 6.10% | 7.20% | 6.60% | 6.35% | 6.712% | 6.10% | .056% | .0672% |
| 012 | Amusement | 6.10% | 6.90% | 6.60% | 6.60% | 7.60% | 6.30% | 5.60% | 6.43% | 6.10% | 7.20% | 6.60% | 6.35% | 6.712% | 6.10% | .056% | .0672% |
| 013 | Commercial Lease | 0 | 0.3% | 0.5% | 0 | 0 | 0.5% | 0 | 0 | 0.5% | 0.5% | 0 | 0 | 0 | 0 | 0 | 0 |
| 014 | Personal Property Rental | 6.10% | 6.90% | 6.60% | 6.60% | 7.60% | 6.30% | 5.60% | 6.43% | 6.10% | 7.20% | 6.60% | 6.35% | 6.712% | 6.10% | .056% | .0672% |
| 015 | Contracting–Prime | 6.10% | 6.90% | 6.60% | 6.60% | 7.60% | 6.30% | 5.60% | 6.43% | 6.10% | 7.20% | 6.60% | 6.35% | 6.712% | 6.10% | .056% | .0672% |
| 017 | Retail ^m | 6.10% | 6.90% | 6.60% | 6.60% | 7.60% | 6.30% | 5.60% | 6.43% | 6.10% | 7.20% | 6.60% | 6.35% | 6.712% | 6.10% | .056% | .0672% |
| 315 | MRRA Amount ^l | 6.10% | 6.90% | 6.60% | 6.60% | 7.60% | 6.30% | 5.60% | 6.43% | 6.10% | 7.20% | 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% | 7.70% | 7.27% | 5.50% | 6.38% | 6.05% | 7.248% | 6.60% | 6.325% | 6.71% | 6.05% | .055% | .066% |
| 325 | Online Lodging Marketplace | 6.05% | 6.60% | 6.05% | 6.55% | 7.70% | 5.72% | 5.50% | 6.38% | 5.50% | 6.698% | 6.60% | 6.325% | 6.710% | 6.05% | .055% | .066% |
| 026 | Use Tax–Utilities | 6.10% | 5.90% | 5.60% | 6.10% | 6.10% | 5.60% | 5.60% | 5.60% | 6.10% | 6.60% | 5.60% | 5.60% | 6.60% | 5.60% | N/A | N/A |
| 029 | Use Tax Purchases | 5.60% | 5.60% | 5.60% | 5.60% | 5.60% | 5.60% | 5.60% | 5.60% | 5.60% | 5.60% | 5.60% | 5.60% | 5.60% | 5.60% | N/A | N/A |
| 030 | Use Tax From Inventory | 5.60% | 5.60% | 5.60% | 5.60% | 5.60% | 5.60% | 5.60% | 5.60% | 5.60% | 5.60% | 5.60% | 5.60% | 5.60% | 5.60% | N/A | N/A |
| 033 | Telecommunications Devices | 1.10% | 1.10% | 1.10% | 1.10% | 1.10% | 1.10% | 1.10% | 1.10% | 1.10% | 1.10% | 1.10% | 1.10% | 1.10% | 1.10% | N/A | N/A |
| 041 | Municipal Water ^c | 65¢ | 65¢ | 65¢ | 65¢ | 65¢ | 65¢ | 65¢ | 65¢ | 65¢ | 65¢ | 65¢ | 65¢ | 65¢ | 65¢ | N/A | N/A |
| 049 | Jet Fuel Tax ^d | 3.355¢ | 3.965¢ | 3.66¢ | 3.66¢ | 4.27¢ | 3.355¢ | 3.05¢ | 3.5563¢ | 3.355¢ | 3.965¢ | 3.66¢ | 3.507¢ | 3.660¢ | 3.355¢ | N/A | N/A |
| 051 | Jet Fuel Use Tax ^d | 3.05¢ | 3.05¢ | 3.05¢ | 3.05¢ | 3.05¢ | 3.05¢ | 3.05¢ | 3.05¢ | 3.05¢ | 3.05¢ | 3.05¢ | 3.05¢ | 3.05¢ | 3.05¢ | N/A | N/A |
| 053/055 | Rental Car Surcharge ^{e, h} | 0 | 0 | 0 | 0 | 0 | \$2.50 | 0 | 0 | \$3.50 | 0 | 0 | 0 | 0 | 0 | N/A | N/A |
| 129 | Use Tax Direct Payments 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 | Rental Car Surcharge–Stadium ^h | 0 | 0 | 0 | 0 | 0 | 3.25% | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | N/A | N/A |
| 911 | 911 Telecommunications ^g | 20¢ | 20¢ | 20¢ | 20¢ | 20¢ | 20¢ | 20¢ | 20¢ | 20¢ | 20¢ | 20¢ | 20¢ | 20¢ | 20¢ | N/A | N/A |
| 912 | E911 Prepaid Wireless ^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 Hotel tax rate that must be applied and reported (Business Code 144). | (D) Report amount due on materials purchased exempt from tax and incorporated into a Maintenance, Repair, Replacement or Alteration (MRRA) project. | (E) When reporting for Short Term Motor Vehicle you must report Business Code 214 and 114 for this City. |

- a) Reduced rates may apply to preexisting contracts without pass through clauses. For information, see the Department's web site at www.azdor.gov.
- 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 (MRRRA) project.
- m) Effective 4/1/2018 FOR PINAL COUNTY ONLY, any retail single item portion over \$10,000 shall be taxed at 6.7% using business code 367. The Accounting Credit will remain at 0.056%.

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

TABLE 2 **MUNICIPALITIES** *All tax rates are expressed as percentages (%) unless otherwise noted.*

| CITY/TOWN NAME | REGION/ CITY CODE | BUSINESS CODE | TAX RATE | COUNTY | CITY/TOWN NAME | REGION/ CITY CODE | BUSINESS CODE | TAX RATE | COUNTY | CITY/TOWN NAME | REGION/ CITY CODE | BUSINESS CODE | TAX RATE | COUNTY |
|---|----------------------|------------------|-------------|----------------|---|----------------------|------------------|-------------|------------|--|----------------------|------------------|-------------|------------|
| APACHE JUNCTION | AJ | | | MAR/PNL | AVONDALE | AV | | | MAR | BENSON | BS | | | COH |
| Advertising | | 018 | 2.40 | | Advertising | | 018 | 2.50 | | Advertising | | 018 | 3.50 | |
| Amusements | | 012 | 2.40 | | Amusements | | 012 | 2.50 | | Amusements | | 012 | 3.50 | |
| Contracting – Prime | | 015 | 2.40 | | Contracting – Prime | | 015 | 2.50 | | Contracting – Prime | | 015 | 4.00 | |
| Contracting – Speculative Builders | | 016 | 2.40 | | Contracting – Speculative Builders | | 016 | 2.50 | | Contracting – Speculative Builders | | 016 | 4.00 | |
| Contracting – Owner Builder | | 037 | 2.40 | | Contracting – Owner Builder | | 037 | 2.50 | | Contracting – Owner Builder | | 037 | 4.00 | |
| Feed at Wholesale | | 116 | 2.40 | | Job Printing | | 010 | 2.50 | | Job Printing | | 010 | 3.50 | |
| Job Printing | | 010 | 2.40 | | Manufactured Buildings | | 027 | 2.50 | | Manufactured Buildings | | 027 | 3.50 | |
| Manufactured Buildings | | 027 | 2.40 | | Timbering and Other Extraction | | 020 | 2.50 | | Timbering and Other Extraction | | 020 | 3.50 | |
| Timbering and Other Extraction | | 020 | 2.40 | | Severance – Metal Mining | | 019 | 0.10 | | Severance – Metal Mining | | 019 | 0.10 | |
| Severance – Metal Mining | | 019 | 0.10 | | Publication | | 009 | 2.50 | | Publication | | 009 | 3.50 | |
| Publication | | 009 | 2.40 | | Hotels | | 044 | 2.50 | | Hotels | | 044 | 3.50 | |
| Hotels | | 044 | 2.40 | | Hotel/Motel (Additional Tax) ^B | | 144 | 2.00 | | Hotel/Motel (Additional Tax) ^B | | 144 | 2.00 | |
| Hotel/Motel (Additional Tax) ^B | | 144 | 2.40 | | Residential Rental, Leasing and Licensing for Use | | 045 | 2.50 | | Residential Rental, Leasing, & Licensing for Use | | 045 | 2.50 | |
| Residential Rental, Leasing and Licensing for Use | | 045 | 2.20 | | Commercial Rental, Leasing, & Licensing for Use | | 213 | 2.50 | | Commercial Rental, Leasing, & Licensing for Use | | 213 | 2.50 | |
| Commercial Rental, Leasing, & Licensing for Use | | 213 | 2.20 | | Rental, Leasing, & Licensing for Use of TPP | | 214 | 2.50 | | Rental, Leasing, & Licensing for Use of TPP | | 214 | 2.50 | |
| Rental Occupancy | | 040 | 2.20 | | Restaurant and Bars | | 011 | 2.50 | | Restaurant and Bars | | 011 | 3.50 | |
| Rental, Leasing, & Licensing for Use of TPP | | 214 | 2.40 | | Retail Sales | | 017 | 2.50 | | Retail Sales | | 017 | 3.50 | |
| Restaurant and Bars | | 011 | 2.40 | | Retail Sales (Single Item Over \$5,000) | | 717 | 1.50 | | Retail Sales (Single Item over \$5,000) | | 717 | 1.00 | |
| Retail Sales | | 017 | 2.40 | | Retail Sales Food for Home Consumption | | 062 | 2.50 | | Retail Sales Food for Home Consumption | | 062 | 3.50 | |
| Retail Sales (Single Item Portion Over \$2,000) | | 297 | 1.40 | | MRRA Amount ^D | | 315 | 2.50 | | MRRA Amount ^D | | 315 | 3.50 | |
| Retail Sales Food for Home Consumption | | 062 | 2.40 | | Communications | | 005 | 2.50 | | Communications | | 005 | 3.50 | |
| MRRA Amount ^D | | 315 | 2.40 | | Transporting | | 006 | 2.50 | | Transporting | | 006 | 3.50 | |
| Communications | | 005 | 3.40 | | Utilities | | 004 | 2.50 | | Utilities | | 004 | 3.50 | |
| Transporting | | 006 | 2.40 | | Use Tax Purchases | | 029 | 1.50 | | Use Tax Purchases | | 029 | 3.50 | |
| Utilities | | 004 | 3.40 | | Use Tax From Inventory | | 030 | 1.50 | | Use Tax From Inventory | | 030 | 3.50 | |
| Use Tax Purchases | | 029 | 2.40 | | | | | | | Use Tax (Single Item of \$5000) | | 729 | 1.00 | |
| Use Tax (Single Item Portion Over \$2,000) | | 299 | 1.40 | | | | | | | | | | | |
| Use Tax From Inventory | | 030 | 2.40 | | | | | | | | | | | |

| CITY/TOWN NAME | REGION/ CITY CODE | BUSINESS CODE | TAX RATE | COUNTY | CITY/TOWN NAME | REGION/ CITY CODE | BUSINESS CODE | TAX RATE | COUNTY | CITY/TOWN NAME | REGION/ CITY CODE | BUSINESS CODE | TAX RATE | COUNTY |
|--|----------------------|------------------|-------------|------------|--|----------------------|------------------|-------------|------------|---|----------------------|------------------|-------------|------------|
| BISBEE | BB | | | COH | BUCKEYE | BE | | | MAR | BULLHEAD CITY | BH | | | MOH |
| Advertising | | 018 | 3.50 | | Advertising | | 018 | 3.00 | | Advertising | | 018 | 2.00 | |
| Amusements | | 012 | 3.50 | | Amusements | | 012 | 3.00 | | Amusements | | 012 | 2.00 | |
| Contracting – Prime | | 015 | 3.50 | | Contracting – Prime | | 015 | 3.00 | | Contracting – Prime | | 015 | 2.00 | |
| Contracting – Speculative Builders | | 016 | 3.50 | | Contracting – Speculative Builders | | 016 | 3.00 | | Contracting – Speculative Builders | | 016 | 2.00 | |
| Contracting – Owner Builder | | 037 | 3.50 | | Contracting – Owner Builder | | 037 | 3.00 | | Contracting – Owner Builder | | 037 | 2.00 | |
| Feed at Wholesale | | 116 | 3.50 | | Feed at Wholesale | | 116 | 3.00 | | Job Printing | | 010 | 2.00 | |
| Job Printing | | 010 | 3.50 | | Job Printing | | 010 | 3.00 | | Jet Fuel Sales (cents per gallon) | | 049 | \$.03 | |
| Manufactured Buildings | | 027 | 3.50 | | Manufactured Buildings | | 027 | 3.00 | | Manufactured Buildings | | 027 | 2.00 | |
| Timbering and Other Extraction | | 020 | 3.50 | | Timbering and Other Extraction | | 020 | 3.00 | | Timbering and Other Extraction | | 020 | 2.00 | |
| Severance – Metal Mining | | 019 | 0.10 | | Severance – Metal Mining | | 019 | 0.10 | | Severance – Metal Mining | | 019 | 0.10 | |
| Publication | | 009 | 3.50 | | Publication | | 009 | 3.00 | | Publication | | 009 | 2.00 | |
| Hotels | | 044 | 3.50 | | Hotels | | 044 | 3.00 | | Hotels | | 044 | 2.00 | |
| Hotel/Motel (Additional Tax) ^B | | 144 | 2.50 | | Hotel/Motel (Additional Tax) ^B | | 144 | 3.00 | | Hotel/Motel (Additional Tax) ^B | | 144 | 3.00 | |
| Residential Rental, Leasing, & Licensing for Use | | 045 | 3.50 | | Residential Rental, Leasing, & Licensing for Use | | 045 | 2.00 | | Commercial Rental, Leasing, & Licensing for Use | | 213 | 2.00 | |
| Commercial Rental, Leasing, & Licensing for Use | | 213 | 3.50 | | Commercial Rental, Leasing, & Licensing for Use | | 213 | 2.00 | | Rental, Leasing, & Licensing for Use of TPP | | 214 | 2.00 | |
| Rental, Leasing, & Licensing for Use of TPP | | 214 | 3.50 | | Rental Occupancy | | 040 | 2.00 | | Restaurant and Bars | | 011 | 2.00 | |
| Restaurant and Bars | | 011 | 3.50 | | Rental, Leasing, & Licensing for Use of TPP | | 214 | 3.00 | | Retail Sales | | 017 | 2.00 | |
| Retail Sales | | 017 | 3.50 | | Restaurant and Bars | | 011 | 3.00 | | MRRA Amount ^D | | 315 | 2.00 | |
| Retail Sales Food for Home Consumption | | 062 | 3.50 | | Retail Sales | | 017 | 3.00 | | Communications | | 005 | 2.00 | |
| MRRA Amount ^D | | 315 | 3.50 | | Retail Sales (Single Item over \$1,999.99) | | 307 | 1.10 | | Transporting | | 006 | 2.00 | |
| Communications | | 005 | 3.50 | | Retail Sales Food for Home Consumption | | 062 | 3.00 | | Utilities | | 004 | 2.00 | |
| Transporting | | 006 | 3.50 | | MRRA Amount ^D | | 315 | 3.00 | | Jet Fuel Use Tax (cents per gallon) | | 051 | \$.03 | |
| Utilities | | 004 | 3.50 | | Communications | | 005 | 4.00 | | Use Tax Purchases | | 029 | 2.00 | |
| | | | | | Transporting | | 006 | 3.00 | | Use Tax From Inventory | | 030 | 2.00 | |
| | | | | | Utilities | | 004 | 3.00 | | | | | | |

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

| TABLE 2 MUNICIPALITIES | | | | | All tax rates are expressed as percentages (%) unless otherwise noted. | | | | | | | | | |
|--|----------------------|------------------|-------------|------------|--|----------------------|------------------|-------------|------------|--|----------------------|------------------|-------------|------------|
| CITY/TOWN NAME | REGION/ CITY CODE | BUSINESS CODE | TAX RATE | COUNTY | CITY/TOWN NAME | REGION/ CITY CODE | BUSINESS CODE | TAX RATE | COUNTY | CITY/TOWN NAME | REGION/ CITY CODE | BUSINESS CODE | TAX RATE | COUNTY |
| CAMP VERDE | CE | | | YAV | 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 | | 019 | 0.10 | | Severance – Metal Mining | | 019 | 0.10 | | Severance – Metal Mining | | 019 | 0.10 | |
| Publication | | 009 | 3.65 | | Publication | | 009 | 3.00 | | Publication | | 009 | 1.80 | |
| Hotels | | 044 | 3.65 | | Hotels | | 044 | 3.00 | | Hotels | | 044 | 1.80 | |
| Hotel/Motel (Additional Tax) ^B | | 144 | 3.00 | | Hotel/Motel (Additional Tax) ^B | | 144 | 3.00 | | Hotel/Motel (Additional Tax) ^B | | 144 | 2.00 | |
| Residential Rental, Leasing, & Licensing for Use | | 045 | 2.00 | | Residential Rental, Leasing, & Licensing for Use | | 045 | 3.00 | | Residential Rental, Leasing, & Licensing for Use | | 045 | 1.80 | |
| Commercial Rental, Leasing, & Licensing for Use | | 213 | 2.00 | | Commercial Rental, Leasing, & Licensing for Use | | 213 | 3.00 | | Commercial Rental, Leasing, & Licensing for Use | | 213 | 1.80 | |
| Rental, Leasing, & Licensing for Use of TPP | | 214 | 3.65 | | Rental, Leasing, & Licensing for Use of TPP | | 214 | 3.00 | | Rental, Leasing, & Licensing for Use of TPP | | 214 | 1.80 | |
| Restaurant and Bars | | 011 | 3.65 | | Restaurant and Bars | | 011 | 3.00 | | Restaurant and Bars | | 011 | 1.80 | |
| Retail Sales | | 017 | 3.65 | | Retail Sales | | 017 | 3.00 | | Retail Sales | | 017 | 2.00 | |
| Retail Sales (Single Item Portion over \$5,000) | | 357 | 1.00 | | Retail Sales Food for Home Consumption | | 062 | 2.00 | | Retail Sales (Single Item Portion over \$5,000) | | 357 | 1.50 | |
| MRRA Amount ^D | | 315 | 3.65 | | MRRA Amount ^D | | 315 | 3.00 | | Retail Sales Food for Home Consumption | | 062 | 2.00 | |
| Communications | | 005 | 3.65 | | Communications | | 005 | 3.00 | | MRRA Amount ^D | | 315 | 2.00 | |
| Transporting | | 006 | 3.65 | | Transporting | | 006 | 3.00 | | Communications | | 005 | 2.00 | |
| Utilities | | 004 | 3.65 | | Utilities | | 004 | 3.00 | | Transporting | | 006 | 1.80 | |
| Use Tax Purchases | | 029 | 3.65 | | Use Tax Purchases | | 029 | 3.00 | | Utilities | | 004 | 2.00 | |
| Use Tax From Inventory | | 030 | 3.65 | | Use Tax From Inventory | | 030 | 3.00 | | | | | | |

| CITY/TOWN NAME | REGION/ CITY CODE | BUSINESS CODE | TAX RATE | COUNTY | CITY/TOWN NAME | REGION/ CITY CODE | BUSINESS CODE | TAX RATE | COUNTY | CITY/TOWN NAME | REGION/ CITY CODE | BUSINESS CODE | TAX RATE | COUNTY |
|--|----------------------|------------------|-------------|------------|--|----------------------|------------------|-------------|------------|--|----------------------|------------------|-------------|------------|
| CAVE CREEK | CK | | | MAR | CHANDLER | CH | | | MAR | CHINO VALLEY | CV | | | YAV |
| Advertising | | 018 | 3.00 | | Advertising | | 018 | 1.50 | | Advertising | | 018 | 4.00 | |
| Amusements | | 012 | 3.00 | | Amusements | | 012 | 1.50 | | Amusements | | 012 | 4.00 | |
| Contracting – Prime | | 015 | 5.00 | | Contracting – Prime | | 015 | 1.50 | | Contracting – Prime | | 015 | 4.00 | |
| Contracting – Speculative Builders | | 016 | 5.00 | | Contracting – Speculative Builders | | 016 | 1.50 | | Contracting – Speculative Builders | | 016 | 4.00 | |
| Contracting – Owner Builder | | 037 | 5.00 | | Contracting – Speculative Builders | | 016 | 1.50 | | Contracting – Owner Builder | | 037 | 4.00 | |
| Feed at Wholesale | | 116 | 3.00 | | Contracting – Owner Builder | | 037 | 1.50 | | Job Printing | | 010 | 4.00 | |
| Job Printing | | 010 | 3.00 | | Job Printing | | 010 | 1.50 | | Jet Fuel Sales (cents per gallon) | | 049 | \$,015 | |
| Manufactured Buildings | | 027 | 3.00 | | Jet Fuel Sales (cents per gallon) | | 049 | \$.023 | | Manufactured Buildings | | 027 | 2.00 | |
| Timbering and Other Extraction | | 020 | 3.00 | | Manufactured Buildings | | 027 | 1.50 | | Timbering and Other Extraction | | 020 | 4.00 | |
| Severance – Metal Mining | | 019 | 0.10 | | Timbering and Other Extraction | | 020 | 1.50 | | Severance – Metal Mining | | 019 | 0.10 | |
| Publication | | 009 | 3.00 | | Severance – Metal Mining | | 019 | 0.10 | | Publication | | 009 | 4.00 | |
| Hotels | | 044 | 3.00 | | Publication | | 009 | 1.50 | | Hotels | | 044 | 4.00 | |
| Hotel/Motel (Additional Tax) ^B | | 144 | 4.00 | | Hotels | | 044 | 1.50 | | Hotel/Motel (Additional Tax) ^B | | 144 | 4.00 | |
| Residential Rental, Leasing, & Licensing for Use | | 045 | 3.00 | | Hotel/Motel (Additional Tax) ^B | | 144 | 2.90 | | Residential Rental, Leasing, & Licensing for Use | | 045 | 3.00 | |
| Commercial Rental, Leasing, & Licensing for Use | | 213 | 3.00 | | Residential Rental, Leasing, & Licensing for Use | | 045 | 1.50 | | Commercial Rental, Leasing, & Licensing for Use | | 213 | 3.00 | |
| Rental Occupancy | | 040 | 3.00 | | Commercial Rental, Leasing, & Licensing for Use | | 213 | 1.50 | | Rental Occupancy | | 040 | 3.00 | |
| Rental, Leasing, & Licensing for Use of TPP | | 214 | 3.00 | | Rental, Leasing, & Licensing for Use of TPP | | 214 | 1.50 | | Rental, Leasing, & Licensing for Use of TPP | | 214 | 4.00 | |
| Restaurant and Bars | | 011 | 3.00 | | Restaurant and Bars | | 011 | 1.80 | | Restaurant and Bars | | 011 | 4.00 | |
| Retail Sales | | 017 | 3.00 | | Retail Sales | | 017 | 1.50 | | Retail Sales | | 017 | 4.00 | |
| Retail Sales Food for Home Consumption | | 062 | 3.00 | | Retail Sales Food for Home Consumption | | 062 | 1.50 | | Retail Sales Food for Home Consumption | | 062 | 4.00 | |
| MRRA Amount ^D | | 315 | 3.00 | | MRRA Amount ^D | | 315 | 1.50 | | MRRA Amount ^D | | 315 | 4.00 | |
| Communications | | 005 | 3.00 | | Communications | | 005 | 2.75 | | Communications | | 005 | 4.00 | |
| Transporting | | 006 | 3.00 | | Transporting | | 006 | 1.50 | | Transporting | | 006 | 4.00 | |
| Utilities | | 004 | 3.00 | | Utilities | | 004 | 2.75 | | Utilities | | 004 | 4.00 | |
| Use Tax Purchases | | 029 | 3.00 | | Jet Fuel Use Tax (cents per gallon) | | 051 | \$.023 | | Jet Fuel Use Tax (cents per gallon) | | 051 | \$.015 | |
| Use Tax From Inventory | | 030 | 3.00 | | Use Tax Purchases | | 029 | 1.50 | | Use Tax Purchases | | 029 | 3.00 | |
| | | | | | Use Tax From Inventory | | 030 | 1.50 | | Use Tax From Inventory | | 030 | 3.00 | |

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

| TABLE 2 MUNICIPALITIES | | | | | All tax rates are expressed as percentages (%) unless otherwise noted. | | | | | | | | | |
|--|----------------------|------------------|-------------|------------|--|----------------------|------------------|-------------|------------|--|----------------------|------------------|-------------|------------|
| CITY/TOWN NAME | REGION/ CITY CODE | BUSINESS CODE | TAX RATE | COUNTY | CITY/TOWN NAME | REGION/ CITY CODE | BUSINESS CODE | TAX RATE | COUNTY | CITY/TOWN NAME | REGION/ CITY CODE | BUSINESS CODE | TAX RATE | COUNTY |
| 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 | | 044 | 3.00 | | Hotels | | 044 | 7.00 | |
| Hotel/Motel (Additional Tax) ^B | | 144 | 2.00 | | Residential Rental, Leasing, & Licensing for Use | | 045 | 3.00 | | Hotel/Motel (Additional Tax) ^B | | 144 | 7.00 | |
| Residential Rental, Leasing, & Licensing for Use | | 045 | 3.00 | | Commercial Rental, Leasing, & Licensing for Use | | 213 | 3.00 | | Residential Rental, Leasing, & Licensing for Use | | 045 | 2.00 | |
| Commercial Rental, Leasing, & Licensing for Use | | 213 | 3.00 | | Rental, Leasing, & Licensing for Use of TPP | | 214 | 3.00 | | Commercial Rental, Leasing, & Licensing for Use | | 213 | 2.00 | |
| Rental, Leasing, & Licensing for Use of TPP | | 214 | 3.50 | | Restaurant and Bars | | 011 | 3.00 | | Rental Occupancy | | 040 | 2.00 | |
| Restaurant and Bars | | 011 | 3.50 | | Retail Sales | | 017 | 3.00 | | Rental, Leasing, & Licensing for Use of TPP | | 214 | 2.00 | |
| Retail Sales | | 017 | 3.50 | | Retail Sales (Single Item Portion over \$9,999) | | 377 | 2.00 | | Restaurant and Bars | | 011 | 7.00 | |
| Retail Sales Food for Home Consumption | | 062 | 3.00 | | Retail Sales Food for Home Consumption | | 062 | 3.00 | | Retail Sales | | 017 | 3.00 | |
| MRRA Amount ^D | | 315 | 3.50 | | MRRA Amount ^D | | 315 | 3.00 | | MRRA Amount ^D | | 315 | 3.00 | |
| Communications | | 005 | 3.50 | | Communications | | 005 | 3.00 | | Communications | | 005 | 7.00 | |
| Transporting | | 006 | 3.50 | | Transporting | | 006 | 3.00 | | Transporting | | 006 | 2.00 | |
| Utilities | | 004 | 3.50 | | Utilities | | 004 | 3.00 | | Utilities | | 004 | 2.00 | |
| | | | | | | | | | | Use Tax Purchases | | 029 | 2.00 | |
| | | | | | | | | | | Use Tax From Inventory | | 030 | 2.00 | |

| CITY/TOWN NAME | REGION/ CITY CODE | BUSINESS CODE | TAX RATE | COUNTY | CITY/TOWN NAME | REGION/ CITY CODE | BUSINESS CODE | TAX RATE | COUNTY | CITY/TOWN NAME | REGION/ CITY CODE | BUSINESS CODE | TAX RATE | COUNTY |
|--|----------------------|------------------|-------------|------------|--|----------------------|------------------|-------------|------------|--|----------------------|------------------|-------------|------------|
| COOLIDGE | CL | | | PNL | COTTONWOOD | CW | | | YAV | DEWEY-HUMBOLDT | DH | | | YAV |
| Advertising | | 018 | 3.00 | | Advertising | | 018 | 3.50 | | Advertising | | 018 | 2.00 | |
| Amusements | | 012 | 3.00 | | Amusements | | 012 | 3.50 | | Amusements | | 012 | 2.00 | |
| Contracting – Prime | | 015 | 4.00 | | Contracting – Prime | | 015 | 4.50 | | Contracting – Prime | | 015 | 2.00 | |
| Contracting – Speculative Builders | | 016 | 4.00 | | Contracting – Speculative Builders | | 016 | 4.50 | | Contracting – Speculative Builders | | 016 | 2.00 | |
| Contracting – Owner Builder | | 037 | 4.00 | | Contracting – Owner Builder | | 037 | 4.50 | | Contracting – Owner Builder | | 037 | 2.00 | |
| Feed at Wholesale | | 116 | 3.00 | | Job Printing | | 010 | 3.50 | | Job Printing | | 010 | 2.00 | |
| Job Printing | | 010 | 3.00 | | Manufactured Buildings | | 027 | 3.50 | | Manufactured Buildings | | 027 | 2.00 | |
| Manufactured Buildings | | 027 | 3.00 | | Timbering and Other Extraction | | 020 | 3.50 | | Timbering and Other Extraction | | 020 | 2.00 | |
| Timbering and Other Extraction | | 020 | 3.00 | | Severance – Metal Mining | | 019 | 0.10 | | Severance – Metal Mining | | 019 | 0.10 | |
| Severance – Metal Mining | | 019 | 0.10 | | Publication | | 009 | 3.50 | | Publication | | 009 | 2.00 | |
| Publication | | 009 | 3.00 | | Hotels | | 044 | 3.50 | | Hotels | | 044 | 2.00 | |
| Hotels | | 044 | 3.00 | | Hotel/Motel (Additional Tax) ^B | | 144 | 3.50 | | Hotel/Motel (Additional Tax) ^B | | 144 | 2.00 | |
| Hotel/Motel (Additional Tax) ^B | | 144 | 3.00 | | Residential Rental, Leasing, & Licensing for Use | | 045 | 3.00 | | Residential Rental, Leasing, & Licensing for Use | | 045 | 2.00 | |
| Residential Rental, Leasing, & Licensing for Use | | 045 | 3.00 | | Commercial Rental, Leasing, & Licensing for Use | | 213 | 3.50 | | Commercial Rental, Leasing, & Licensing for Use | | 213 | 2.00 | |
| Commercial Rental, Leasing, & Licensing for Use | | 213 | 3.00 | | Rental Occupancy | | 040 | 3.50 | | Rental, Leasing, & Licensing for Use of TPP | | 214 | 2.00 | |
| Rental Occupancy | | 040 | 3.00 | | Rental, Leasing, & Licensing for Use of TPP | | 214 | 3.50 | | Restaurant and Bars | | 011 | 2.00 | |
| Rental, Leasing, & Licensing for Use of TPP | | 214 | 3.00 | | Restaurant and Bars | | 011 | 3.50 | | Retail Sales | | 017 | 2.00 | |
| Restaurant and Bars | | 011 | 3.00 | | Retail Sales | | 017 | 3.50 | | Retail Sales Food for Home Consumption | | 062 | 2.00 | |
| Retail Sales | | 017 | 3.00 | | Retail Sales Food for Home Consumption | | 062 | 3.50 | | MRRA Amount ^D | | 315 | 2.00 | |
| Retail Sales (Single item over \$10,000) | | 917 | 1.50 | | MRRA Amount ^D | | 315 | 3.50 | | Communications | | 005 | 2.00 | |
| Retail Sales Food for Home Consumption | | 062 | 3.00 | | Communications | | 005 | 3.50 | | Transporting | | 006 | 2.00 | |
| MRRA Amount ^D | | 315 | 3.00 | | Transporting | | 006 | 3.50 | | Utilities | | 004 | 2.00 | |
| Communications | | 005 | 3.00 | | Utilities | | 004 | 1.50 | | Use Tax Purchases | | 029 | 2.00 | |
| Transporting | | 006 | 3.00 | | | | | | | Use Tax From Inventory | | 030 | 2.00 | |
| Utilities | | 004 | 3.00 | | | | | | | | | | | |
| Use Tax Purchases | | 029 | 3.00 | | | | | | | | | | | |
| Use Tax Purchases (Single item over \$10,000) | | 929 | 1.50 | | | | | | | | | | | |
| Use Tax From Inventory | | 030 | 3.00 | | | | | | | | | | | |

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

| | | | | | | | | | | | |
|----------------|-----------------------|---|--|--|--|--|--|--|--|--|--|
| TABLE 2 | MUNICIPALITIES | <i>All tax rates are expressed as percentages (%) unless otherwise noted.</i> | | | | | | | | | |
|----------------|-----------------------|---|--|--|--|--|--|--|--|--|--|

| CITY/TOWN NAME | REGION / CITY CODE | BUSINESS CODE | TAX RATE | COUNTY | CITY/TOWN NAME | REGION / CITY CODE | BUSINESS CODE | TAX RATE | COUNTY | CITY/TOWN NAME | REGION / CITY CODE | BUSINESS CODE | TAX RATE | COUNTY |
|---|--------------------|---------------|----------|------------|--|--------------------|---------------|----------|------------|--|--------------------|---------------|----------|------------|
| DOUGLAS | DL | | | COH | DUNCAN | DC | | | GRN | EAGAR | EG | | | APA |
| Advertising | | 018 | 3.80 | | Advertising | | 018 | 2.00 | | Amusements | | 012 | 3.00 | |
| Amusements | | 012 | 3.80 | | 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 | | Residential Rental, Leasing, & Licensing for Use | | 045 | 3.00 | |
| Hotel/Motel (Additional Tax) ^B | | 144 | 4.00 | | Residential Rental, Leasing, & Licensing for Use | | 045 | 2.00 | | Commercial Rental, Leasing, & Licensing for Use | | 213 | 3.00 | |
| Residential Rental, Leasing and Licensing for Use | | 045 | 2.80 | | Commercial Rental, Leasing, & Licensing for Use | | 213 | 2.00 | | Rental Occupancy | | 040 | 3.00 | |
| Commercial Rental, Leasing, & Licensing for Use | | 213 | 2.80 | | Rental, Leasing, & Licensing for Use of TPP | | 214 | 2.00 | | Rental, Leasing, & Licensing for Use of TPP | | 214 | 3.00 | |
| Rental Occupancy | | 040 | 2.80 | | Restaurant and Bars | | 011 | 2.00 | | Restaurant and Bars | | 011 | 3.00 | |
| Rental, Leasing, & Licensing for Use of TPP | | 214 | 3.80 | | Retail Sales | | 017 | 2.00 | | Retail Sales | | 017 | 3.00 | |
| Restaurant and Bars | | 011 | 3.80 | | Retail Sales Food for Home Consumption | | 062 | 2.00 | | Retail Sales (Single Item over \$1,000) | | 157 | 2.00 | |
| Retail Sales | | 017 | 3.80 | | MRRA Amount ^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 | REGION / CITY CODE | BUSINESS CODE | TAX RATE | COUNTY | CITY/TOWN NAME | REGION / CITY CODE | BUSINESS CODE | TAX RATE | COUNTY | CITY/TOWN NAME | REGION / CITY CODE | BUSINESS CODE | TAX RATE | COUNTY |
|--|--------------------|---------------|----------|------------|--|--------------------|---------------|----------|------------|---|--------------------|---------------|----------|------------|
| EL MIRAGE | EM | | | MAR | ELOY | EL | | | PNL | FLAGSTAFF | FS | | | COC |
| Advertising | | 018 | 3.00 | | Advertising | | 018 | 3.00 | | Advertising | | 018 | 2.281 | |
| Amusements | | 012 | 3.00 | | Amusements | | 012 | 3.00 | | Amusements | | 012 | 2.281 | |
| Contracting – Prime | | 015 | 3.00 | | Contracting – Prime | | 015 | 4.50 | | Contracting – Prime | | 015 | 2.281 | |
| Contracting – Speculative Builders | | 016 | 3.00 | | Contracting – Speculative Builders | | 016 | 4.50 | | Contracting – Speculative Builders | | 016 | 2.281 | |
| Contracting – Owner Builder | | 037 | 3.00 | | Contracting – Owner Builder | | 037 | 4.50 | | Contracting – Owner Builder | | 037 | 2.281 | |
| Job Printing | | 010 | 3.00 | | Job Printing | | 010 | 3.00 | | Feed at Wholesale | | 116 | 2.281 | |
| Manufactured Buildings | | 027 | 3.00 | | Manufactured Buildings | | 027 | 3.00 | | Job Printing | | 010 | 2.281 | |
| Timbering and Other Extraction | | 020 | 3.00 | | Timbering and Other Extraction | | 020 | 3.00 | | Manufactured Buildings | | 027 | 2.281 | |
| Severance – Metal Mining | | 019 | 0.10 | | Severance – Metal Mining | | 019 | 0.10 | | Timbering and Other Extraction | | 020 | 2.281 | |
| Publication | | 009 | 3.00 | | Publication | | 009 | 3.00 | | Severance – Metal Mining | | 019 | 0.100 | |
| Hotels | | 044 | 3.00 | | Hotels | | 044 | 4.00 | | Publication | | 009 | 2.281 | |
| Hotel/Motel (Additional Tax) ^B | | 144 | 2.00 | | Hotel/Motel (Additional Tax) ^B | | 144 | 3.00 | | Hotels | | 044 | 4.281 | |
| Residential Rental, Leasing, & Licensing for Use | | 045 | 3.00 | | Residential Rental, Leasing, & Licensing for Use | | 045 | 3.00 | | Commercial Rental, Leasing, & Licensing for Use | | 213 | 2.281 | |
| Commercial Rental, Leasing, & Licensing for Use | | 213 | 3.00 | | Commercial Rental, Leasing, & Licensing for Use | | 213 | 3.00 | | Rental, Leasing, & Licensing for Use of TPP | | 214 | 2.281 | |
| Rental, Leasing, & Licensing for Use of TPP | | 214 | 3.00 | | Rental Occupancy | | 040 | 3.00 | | Restaurant and Bars | | 011 | 4.281 | |
| Restaurant and Bars | | 011 | 3.00 | | Rental, Leasing, & Licensing for Use of TPP | | 214 | 3.00 | | Retail Sales | | 017 | 2.281 | |
| Retail Sales | | 017 | 3.00 | | Restaurant and Bars | | 011 | 6.00 | | MRRA Amount ^D | | 315 | 2.281 | |
| Retail Sales Food for Home Consumption | | 062 | 3.00 | | Retail Sales | | 017 | 3.00 | | Communications | | 005 | 2.281 | |
| MRRA Amount ^D | | 315 | 3.00 | | Retail Sales (Single Item Portion over \$6,000) | | 337 | 1.50 | | Transporting | | 006 | 2.281 | |
| Communications | | 005 | 3.00 | | Retail Sales Food for Home Consumption | | 062 | 2.00 | | Utilities | | 004 | 2.281 | |
| Transporting | | 006 | 3.00 | | MRRA Amount ^D | | 315 | 3.00 | | Public Utility Right of Way | | 133 | 2.000 | |
| Utilities | | 004 | 3.00 | | Communications | | 005 | 3.00 | | Use Tax Purchases | | 029 | 2.281 | |
| Use Tax Purchases | | 029 | 3.00 | | Transporting | | 006 | 3.00 | | Use Tax From Inventory | | 030 | 2.281 | |
| Use Tax From Inventory | | 030 | 3.00 | | Utilities | | 004 | 3.00 | | | | | | |
| | | | | | Use Tax Purchases | | 029 | 3.00 | | | | | | |
| | | | | | Use Tax Purchases (Single item portion over \$6,000) | | 339 | 1.50 | | | | | | |
| | | | | | Use Tax From Inventory | | 030 | 3.00 | | | | | | |

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

| TABLE 2 MUNICIPALITIES | | | | | All tax rates are expressed as percentages (%) unless otherwise noted. | | | | | | | | | |
|--|----------------------|------------------|-------------|------------|--|----------------------|------------------|-------------|------------|--|----------------------|------------------|-------------|------------|
| CITY/TOWN NAME | REGION/ CITY CODE | BUSINESS CODE | TAX RATE | COUNTY | CITY/TOWN NAME | REGION/ CITY CODE | BUSINESS CODE | TAX RATE | COUNTY | CITY/TOWN NAME | REGION/ CITY CODE | BUSINESS CODE | TAX RATE | COUNTY |
| FLORENCE | FL | | | PNL | FOUNTAIN HILLS | FH | | | MAR | FREDONIA | FD | | | COC |
| Advertising | | 018 | 2.00 | | Advertising | | 018 | 2.90 | | Advertising | | 018 | 4.00 | |
| Amusements | | 012 | 2.00 | | Amusements | | 012 | 2.90 | | Amusements | | 012 | 4.00 | |
| Contracting – Prime | | 015 | 4.00 | | Contracting – Prime | | 015 | 2.90 | | Contracting – Prime | | 015 | 4.00 | |
| Contracting – Speculative Builders | | 016 | 4.00 | | Contracting – Speculative Builders | | 016 | 2.90 | | Contracting – Speculative Builders | | 016 | 4.00 | |
| Contracting – Owner Builder | | 037 | 4.00 | | Contracting – Owner Builder | | 037 | 2.90 | | Contracting – Owner Builder | | 037 | 4.00 | |
| Job Printing | | 010 | 2.00 | | Job Printing | | 010 | 2.90 | | Job Printing | | 010 | 4.00 | |
| Manufactured Buildings | | 027 | 2.00 | | Manufactured Buildings | | 027 | 2.90 | | Manufactured Buildings | | 027 | 4.00 | |
| Timbering and Other Extraction | | 020 | 2.00 | | Timbering and Other Extraction | | 020 | 2.90 | | Timbering and Other Extraction | | 020 | 4.00 | |
| Severance – Metal Mining | | 019 | 0.10 | | Severance – Metal Mining | | 019 | 0.10 | | Severance – Metal Mining | | 019 | 0.10 | |
| Publication | | 009 | 2.00 | | Publication | | 009 | 2.90 | | Publication | | 009 | 4.00 | |
| Hotels | | 044 | 2.00 | | Hotels | | 044 | 2.90 | | Hotels | | 044 | 4.00 | |
| Hotel/Motel (Additional Tax) ^B | | 144 | 2.00 | | Hotel/Motel (Additional Tax) ^B | | 144 | 4.00 | | Residential Rental, Leasing, & Licensing for Use | | 045 | 4.00 | |
| Residential Rental, Leasing, & Licensing for Use | | 045 | 2.00 | | Residential Rental, Leasing, & Licensing for Use | | 045 | 1.60 | | Commercial Rental, Leasing, & Licensing for Use | | 213 | 4.00 | |
| Commercial Rental, Leasing, & Licensing for Use | | 213 | 2.00 | | Commercial Rental, Leasing, & Licensing for Use | | 213 | 1.60 | | Rental, Leasing, & Licensing for Use of TPP | | 214 | 4.00 | |
| Rental, Leasing, & Licensing for Use of TPP | | 214 | 2.00 | | Commercial Lease (Additional Tax) ^C | | 313 | 1.30 | | Restaurant and Bars | | 011 | 4.00 | |
| Restaurant and Bars | | 011 | 2.00 | | Rental, Leasing, & Licensing for Use of TPP | | 214 | 2.90 | | Retail Sales | | 017 | 4.00 | |
| Retail Sales | | 017 | 2.00 | | Restaurant and Bars | | 011 | 2.90 | | Retail Sales Food for Home Consumption | | 062 | 4.00 | |
| Retail Sales Food for Home Consumption | | 062 | 2.00 | | Retail Sales | | 017 | 2.90 | | MRRA Amount ^D | | 315 | 4.00 | |
| MRRA Amount ^D | | 315 | 2.00 | | Retail Sales Food for Home Consumption | | 062 | 2.90 | | Communications | | 005 | 4.00 | |
| Communications | | 005 | 2.00 | | MRRA Amount ^D | | 315 | 2.90 | | Transporting | | 006 | 4.00 | |
| Transporting | | 006 | 2.00 | | Communications | | 005 | 2.90 | | Utilities | | 004 | 4.00 | |
| Utilities | | 004 | 2.00 | | Transporting | | 006 | 2.90 | | Use Tax Purchases | | 029 | 4.00 | |
| Use Tax Purchases | | 029 | 2.00 | | Utilities | | 004 | 2.90 | | Use Tax From Inventory | | 030 | 4.00 | |
| Use Tax From Inventory | | 030 | 2.00 | | Use Tax Purchases | | 029 | 2.90 | | | | | | |
| | | | | | Use Tax From Inventory | | 030 | 2.90 | | | | | | |

| CITY/TOWN NAME | REGION/ CITY CODE | BUSINESS CODE | TAX RATE | COUNTY | CITY/TOWN NAME | REGION/ CITY CODE | BUSINESS CODE | TAX RATE | COUNTY | CITY/TOWN NAME | REGION/ CITY CODE | BUSINESS CODE | TAX RATE | COUNTY |
|--|----------------------|------------------|-------------|------------|--|----------------------|------------------|-------------|------------|--|----------------------|------------------|-------------|------------|
| GILA BEND | GI | | | MAR | GILBERT | GB | | | MAR | GLENDALE | GE | | | MAR |
| Amusements | | 012 | 3.50 | | Advertising | | 018 | 1.50 | | Advertising | | 018 | 2.90 | |
| Contracting – Prime | | 015 | 3.50 | | Amusements | | 012 | 1.50 | | Amusements | | 012 | 2.90 | |
| Contracting – Speculative Builders | | 016 | 3.50 | | Contracting – Prime | | 015 | 1.50 | | Contracting – Prime | | 015 | 2.90 | |
| Contracting – Owner Builder | | 037 | 3.50 | | Contracting – Speculative Builders | | 016 | 1.50 | | Contracting – Speculative Builders | | 016 | 2.90 | |
| Feed at Wholesale | | 116 | 3.50 | | Contracting – Owner Builder | | 037 | 1.50 | | Contracting – Owner Builder | | 037 | 2.90 | |
| Job Printing | | 010 | 3.50 | | Job Printing | | 010 | 1.50 | | Job Printing | | 010 | 2.90 | |
| Manufactured Buildings | | 027 | 3.50 | | Manufactured Buildings | | 027 | 1.50 | | Jet Fuel Sales (cents per gallon) | | 049 | \$0.28 | |
| Jet Fuel Sales (cents per gallon) | | 049 | \$0.03 | | Publication | | 009 | 1.50 | | Manufactured Buildings | | 027 | 2.90 | |
| Timbering and Other Extraction | | 020 | 3.50 | | Hotels | | 044 | 1.50 | | Timbering and Other Extraction | | 020 | 2.90 | |
| Severance – Metal Mining | | 019 | 0.10 | | Hotel/Motel (Additional Tax) ^B | | 144 | 2.80 | | Severance – Metal Mining | | 019 | 0.10 | |
| Publication | | 009 | 3.50 | | Residential Rental, Leasing, & Licensing for Use | | 045 | 1.50 | | Publication | | 009 | 2.90 | |
| Hotels | | 044 | 3.50 | | Commercial Rental, Leasing, & Licensing for Use | | 213 | 1.50 | | Hotels | | 044 | 2.90 | |
| Hotel/Motel (Additional Tax) ^B | | 144 | 2.00 | | Rental, Leasing, & Licensing for Use of TPP | | 214 | 1.50 | | Hotel/Motel (Additional Tax) ^B | | 144 | 5.00 | |
| Residential Rental, Leasing, & Licensing for Use | | 045 | 3.00 | | Restaurant and Bars | | 011 | 1.50 | | Residential Rental, Leasing, & Licensing for Use | | 045 | 2.20 | |
| Commercial Rental, Leasing, & Licensing for Use | | 213 | 3.00 | | Retail Sales | | 017 | 1.50 | | Commercial Rental, Leasing, & Licensing for Use | | 213 | 2.90 | |
| Rental, Leasing, & Licensing for Use of TPP | | 214 | 3.50 | | Retail Sales Food for Home Consumption | | 062 | 1.50 | | Rental, Leasing, & Licensing for Use of TPP | | 214 | 2.90 | |
| Restaurant and Bars | | 011 | 3.50 | | MRRA Amount ^D | | 315 | 1.50 | | Restaurant and Bars | | 011 | 3.90 | |
| Retail Sales | | 017 | 3.50 | | Communications | | 005 | 1.50 | | Retail Sales | | 017 | 2.90 | |
| Retail Sales Food for Home Consumption | | 062 | 3.50 | | Transporting | | 006 | 1.50 | | Retail Sales (Single Item Over \$5,000) | | 717 | 2.20 | |
| MRRA Amount ^D | | 315 | 3.50 | | Utilities | | 004 | 1.50 | | Retail Sales Food for Home Consumption | | 062 | 2.50 | |
| Communications | | 005 | 3.50 | | | | | | | MRRA Amount ^D | | 315 | 2.90 | |
| Transporting | | 006 | 3.50 | | | | | | | Communications | | 005 | 6.10 | |
| Utilities | | 004 | 3.50 | | | | | | | Transporting | | 006 | 2.90 | |
| Jet Fuel Use Tax (cents per Gallon) | | 051 | \$0.03 | | | | | | | Utilities | | 004 | 2.90 | |
| Use Tax Purchases | | 029 | 1.50 | | | | | | | Jet Fuel Use Tax (cents per Gallon) | | 051 | \$0.28 | |
| Use Tax From Inventory | | 030 | 1.50 | | | | | | | Use Tax Purchases | | 029 | 2.90 | |
| | | | | | | | | | | Use Tax (Single Item Over \$5,000) | | 729 | 2.20 | |
| | | | | | | | | | | Use Tax From Inventory | | 030 | 2.90 | |

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

| TABLE 2 MUNICIPALITIES | | | | | <i>All tax rates are expressed as percentages (%) unless otherwise noted.</i> | | | | | | | | | |
|---|----------------------|------------------|-------------|------------|---|----------------------|------------------|-------------|------------|---|----------------------|------------------|-------------|------------|
| CITY/TOWN NAME | REGION/ CITY CODE | BUSINESS CODE | TAX RATE | COUNTY | CITY/TOWN NAME | REGION/ CITY CODE | BUSINESS CODE | TAX RATE | COUNTY | CITY/TOWN NAME | REGION/ CITY CODE | BUSINESS CODE | TAX RATE | COUNTY |
| GLOBE | GL | | | GLA | GOODYEAR | GY | | | MAR | GUADALUPE | GU | | | MAR |
| Advertising | | 018 | 2.30 | | Advertising | | 018 | 2.50 | | Advertising | | 018 | 4.00 | |
| Amusements | | 012 | 2.30 | | Amusements | | 012 | 2.50 | | Amusements | | 012 | 5.00 | |
| Contracting – Prime | | 015 | 2.30 | | Contracting – Prime | | 015 | 3.50 | | Contracting – Prime | | 015 | 4.00 | |
| Contracting – Speculative Builders | | 016 | 2.30 | | Contracting – Speculative Builders | | 016 | 3.50 | | Contracting – Speculative Builders | | 016 | 4.00 | |
| Contracting – Owner Builder | | 037 | 2.30 | | Contracting – Owner Builder | | 037 | 3.50 | | Contracting – Owner Builder | | 037 | 4.00 | |
| Job Printing | | 010 | 2.30 | | Job Printing | | 010 | 2.50 | | Job Printing | | 010 | 4.00 | |
| Manufactured Buildings | | 027 | 2.30 | | Jet Fuel Sales (cents per gallon) | | 049 | \$0.3 | | Manufactured Buildings | | 027 | 4.00 | |
| Timbering and Other Extraction | | 020 | 2.30 | | 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 | 2.30 | | Severance – Metal Mining | | 019 | 0.10 | | Publication | | 009 | 4.00 | |
| Hotels | | 044 | 2.30 | | 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 | | 045 | 3.00 | |
| Rental, Leasing, & Licensing for Use of TPP | | 214 | 2.30 | | Residential Rental, Leasing, & Licensing for Use | | 045 | 2.50 | | Commercial Rental, Leasing, & Licensing for Use | | 213 | 3.00 | |
| Restaurant and Bars | | 011 | 2.30 | | Commercial Rental, Leasing, & Licensing for Use | | 213 | 2.50 | | Rental, Leasing, & Licensing for Use of TPP | | 214 | 4.00 | |
| Retail Sales | | 017 | 2.30 | | Rental, Leasing, & Licensing for Use of TPP | | 214 | 2.50 | | Restaurant and Bars | | 011 | 5.00 | |
| Retail Sales Food for Home Consumption | | 062 | 2.30 | | Restaurant and Bars | | 011 | 4.00 | | Retail Sales | | 017 | 4.00 | |
| MRRA Amount ^D | | 315 | 2.30 | | Retail Sales | | 017 | 2.50 | | Retail Sales Food for Home Consumption | | 062 | 4.00 | |
| Communications | | 005 | 2.30 | | Retail Sales (Single item over \$5,000) | | 717 | 1.20 | | MRRA Amount ^D | | 315 | 4.00 | |
| Transporting | | 006 | 2.30 | | Retail Sales Food for Home Consumption | | 062 | 2.00 | | Communications | | 005 | 4.00 | |
| Utilities | | 004 | 2.30 | | MRRA Amount ^D | | 315 | 2.50 | | Transporting | | 006 | 4.00 | |
| Use Tax Purchases | | 029 | 2.30 | | Communications | | 005 | 2.50 | | Utilities | | 004 | 4.00 | |
| Use Tax from Inventory | | 030 | 2.30 | | Transporting | | 006 | 2.50 | | Use Tax Purchases | | 029 | 4.00 | |
| | | | | | Utilities | | 004 | 2.50 | | Use Tax From Inventory | | 030 | 4.00 | |
| | | | | | Jet Fuel Use Tax (cents per gallon) | | 051 | \$0.3 | | | | | | |
| | | | | | Use Tax Purchases | | 029 | 2.50 | | | | | | |
| | | | | | Use Tax Purchases (Single item over \$5,000) | | 729 | 1.20 | | | | | | |
| | | | | | Use Tax From Inventory | | 030 | 2.50 | | | | | | |

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

| CITY/TOWN NAME | REGION/ CITY CODE | BUSINESS CODE | TAX RATE | COUNTY | CITY/TOWN NAME | REGION/ CITY CODE | BUSINESS CODE | TAX RATE | COUNTY | CITY/TOWN NAME | REGION/ CITY CODE | BUSINESS CODE | TAX RATE | COUNTY |
|--|----------------------|------------------|-------------|------------|--|----------------------|------------------|-------------|------------|--|----------------------|------------------|-------------|------------|
| HAYDEN | HY | | | GLA | HOLBROOK | HB | | | NAV | HUACHUCA CITY | HC | | | COH |
| Advertising | | 018 | 3.00 | | Amusements | | 012 | 3.00 | | Advertising | | 018 | 1.90 | |
| Amusements | | 012 | 3.00 | | Contracting – Prime | | 015 | 3.00 | | Amusements | | 012 | 1.90 | |
| Contracting – Prime | | 015 | 3.00 | | Contracting – Speculative Builders | | 016 | 3.00 | | Contracting – Prime | | 015 | 1.90 | |
| Contracting – Speculative Builders | | 016 | 3.00 | | Contracting – Owner Builder | | 037 | 3.00 | | Contracting – Speculative Builders | | 016 | 1.90 | |
| Contracting – Owner Builder | | 037 | 3.00 | | Job Printing | | 010 | 3.00 | | Contracting – Owner Builder | | 037 | 1.90 | |
| Feed at Wholesale | | 116 | 3.00 | | Manufactured Buildings | | 027 | 3.00 | | Feed at Wholesale | | 116 | 1.90 | |
| Job Printing | | 010 | 3.00 | | Timbering and Other Extraction | | 020 | 3.00 | | Job Printing | | 010 | 1.90 | |
| Manufactured Buildings | | 027 | 3.00 | | Severance – Metal Mining | | 019 | 0.10 | | Manufactured Buildings | | 027 | 1.90 | |
| Timbering and Other Extraction | | 020 | 0.10 | | Publication | | 009 | 3.00 | | Timbering and Other Extraction | | 020 | 1.90 | |
| Severance – Metal Mining | | 019 | 0.10 | | Hotels | | 044 | 3.00 | | Severance – Metal Mining | | 019 | 0.10 | |
| Publication | | 009 | 3.00 | | Hotel/Motel (Additional Tax) ^B | | 144 | 2.00 | | Publication | | 009 | 1.90 | |
| Hotels | | 044 | 3.00 | | Residential Rental, Leasing, & Licensing for Use | | 045 | 3.00 | | Hotels | | 044 | 1.90 | |
| Hotel/Motel (Additional Tax) ^B | | 144 | 2.00 | | Commercial Rental, Leasing, & Licensing for Use | | 213 | 3.00 | | Residential Rental, Leasing, & Licensing for Use | | 045 | 1.00 | |
| Residential Rental, Leasing, & Licensing for Use | | 045 | 3.00 | | 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 TPP | | 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 | |
| MRRA Amount ^D | | 315 | 3.00 | | Utilities | | 004 | 3.00 | | Communications | | 005 | 1.90 | |
| Communications | | 005 | 3.00 | | Use Tax Purchases | | 029 | 3.00 | | Transporting | | 006 | 1.90 | |
| Transporting | | 006 | 3.00 | | Use Tax From Inventory | | 030 | 3.00 | | Utilities | | 004 | 1.90 | |
| Utilities | | 004 | 3.00 | | | | | | | Use Tax Purchases | | 029 | 1.90 | |
| Use Tax Purchases | | 029 | 3.00 | | | | | | | Use Tax From Inventory | | 030 | 1.90 | |
| Use Tax From Inventory | | 030 | 3.00 | | | | | | | | | | | |

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

| TABLE 2 MUNICIPALITIES | | | | | <i>All tax rates are expressed as percentages (%) unless otherwise noted.</i> | | | | | | | | | |
|--|----------------------|------------------|-------------|------------|---|----------------------|------------------|-------------|------------|---|----------------------|------------------|-------------|------------|
| CITY/TOWN NAME | REGION/ CITY CODE | BUSINESS CODE | TAX RATE | COUNTY | CITY/TOWN NAME | REGION/ CITY CODE | BUSINESS CODE | TAX RATE | COUNTY | CITY/TOWN NAME | REGION/ CITY CODE | BUSINESS CODE | TAX RATE | COUNTY |
| JEROME | JO | | | YAV | KEARNY | KN | | | PNL | KINGMAN | 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 | | Residential Rental, Leasing, & Licensing for Use | | 045 | 2.50 | | Hotel/Motel (Additional Tax) ^B | | 144 | 4.00 | |
| Residential Rental, Leasing, & Licensing for Use | | 045 | 3.50 | | Commercial Rental, Leasing, & Licensing for Use | | 213 | 2.50 | | Residential Rental, Leasing, & Licensing for Use | | 045 | 2.00 | |
| Commercial Rental, Leasing, & Licensing for Use | | 213 | 3.50 | | Rental, Leasing, & Licensing for Use of TPP | | 214 | 4.00 | | Commercial Rental, Leasing, & Licensing for 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 | CITY/TOWN NAME | REGION/ CITY CODE | BUSINESS CODE | TAX RATE | COUNTY |
|---|----------------------|------------------|-------------|------------|--|----------------------|------------------|-------------|------------|--|----------------------|------------------|-------------|------------|
| LAKE HAVASU CITY | LH | | | MOH | LITCHFIELD PARK | LP | | | MAR | MAMMOTH | MH | | | PNL |
| Amusements | | 012 | 2.00 | | Advertising | | 018 | 2.80 | | Advertising | | 018 | 4.00 | |
| Contracting – Prime | | 015 | 2.00 | | Amusements | | 012 | 2.80 | | Amusements | | 012 | 4.00 | |
| Contracting – Speculative Builders | | 016 | 2.00 | | Contracting – Prime | | 015 | 4.80 | | Contracting – Prime | | 015 | 4.00 | |
| Contracting – Owner Builder | | 037 | 2.00 | | Contracting – Speculative Builders | | 016 | 4.80 | | Contracting – Speculative Builders | | 016 | 4.00 | |
| Job Printing | | 010 | 2.00 | | Contracting – Owner Builder | | 037 | 4.80 | | Contracting – Owner Builder | | 037 | 4.00 | |
| Jet Fuel Sales (cents per gallon) | | 049 | \$.03 | | Job Printing | | 010 | 2.80 | | Job Printing | | 010 | 4.00 | |
| Manufactured Buildings | | 027 | 2.00 | | Manufactured Buildings | | 027 | 2.80 | | Manufactured Buildings | | 027 | 4.00 | |
| Timbering and Other Extraction | | 020 | 2.00 | | Timbering and Other Extraction | | 020 | 2.80 | | Timbering and Other Extraction | | 020 | 4.00 | |
| Severance – Metal Mining | | 019 | 0.10 | | Severance – Metal Mining | | 019 | 0.10 | | Severance – Metal Mining | | 019 | 0.10 | |
| Publication | | 009 | 2.00 | | Publication | | 009 | 2.80 | | Publication | | 009 | 4.00 | |
| Hotels | | 044 | 2.00 | | Hotels | | 044 | 2.80 | | Hotels | | 044 | 4.00 | |
| Hotel/Motel (Additional Tax) ^B | | 144 | 3.00 | | Hotel/Motel (Additional Tax) ^B | | 144 | 1.00 | | Hotel/Motel (Additional Tax) ^B | | 144 | 4.00 | |
| Rental, Leasing, & Licensing for Use of TPP | | 214 | 2.00 | | Residential Rental, Leasing, & Licensing for Use | | 045 | 2.80 | | Residential Rental, Leasing, & Licensing for Use | | 045 | 2.00 | |
| Rental Occupancy | | 040 | 2.00 | | Commercial Rental, Leasing, & Licensing for Use | | 213 | 2.80 | | Commercial Rental, Leasing, & Licensing for Use | | 213 | 4.00 | |
| Restaurant and Bars | | 011 | 2.00 | | Rental, Leasing, & Licensing for Use of TPP | | 214 | 2.80 | | Rental, Leasing, & Licensing for Use of TPP | | 214 | 4.00 | |
| Restaurant and Bars (Additional Tax) ^A | | 111 | 1.00 | | Restaurant and Bars | | 011 | 2.80 | | Restaurant and Bars | | 011 | 4.00 | |
| Retail Sales | | 017 | 2.00 | | Retail Sales | | 017 | 2.80 | | Retail Sales | | 017 | 4.00 | |
| MRRA Amount ^D | | 315 | 2.00 | | Retail Sales Food for Home Consumption | | 062 | 2.80 | | Retail Sales Food for Home Consumption | | 062 | 4.00 | |
| Communications | | 005 | 2.00 | | MRRA Amount ^D | | 315 | 2.80 | | MRRA Amount ^D | | 315 | 4.00 | |
| Transporting | | 006 | 2.00 | | Communications | | 005 | 2.80 | | Communications | | 005 | 4.00 | |
| Utilities | | 004 | 2.00 | | Transporting | | 006 | 2.80 | | Transporting | | 006 | 4.00 | |
| Jet Fuel Use Tax (cents per gallon) | | 051 | \$.03 | | Utilities | | 004 | 2.80 | | Utilities | | 004 | 4.00 | |
| Use Tax Purchases | | 029 | 2.00 | | Use Tax Purchases | | 029 | 2.80 | | Use Tax Purchases | | 029 | 2.00 | |
| Use Tax From Inventory | | 030 | 2.00 | | Use Tax From Inventory | | 030 | 2.80 | | 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 Hotel tax rate that must be applied and reported (Business Code 144). | (D) Report amount due on materials purchased exempt from tax and incorporated into a Maintenance, Repair, Replacement or Alteration (MRRA) project. | (E) When reporting for Short Term Motor Vehicle you must report Business Code 214 and 114 for this City. |

| TABLE 2 MUNICIPALITIES | | | | | <i>All tax rates are expressed as percentages (%) unless otherwise noted.</i> | | | | | | | | | |
|---|----------------------|------------------|-------------|----------------|---|----------------------|------------------|-------------|------------|--|----------------------|------------------|-------------|------------|
| CITY/TOWN NAME | REGION/ CITY CODE | BUSINESS CODE | TAX RATE | COUNTY | CITY/TOWN NAME | REGION/ CITY CODE | BUSINESS CODE | TAX RATE | COUNTY | CITY/TOWN NAME | REGION/ CITY CODE | BUSINESS CODE | TAX RATE | COUNTY |
| MARANA | MA | | | PMA/PNL | MARICOPA | MP | | | PNL | MESA | ME | | | MAR |
| Amusements | | 012 | 2.00 | | Advertising | | 018 | 2.00 | | Advertising | | 018 | 2.00 | |
| Contracting – Prime | | 015 | 4.00 | | Amusements | | 012 | 2.00 | | Amusements | | 012 | 2.00 | |
| Contracting – Speculative Builders | | 016 | 4.00 | | Contracting – Prime | | 015 | 3.50 | | Contracting – Prime | | 015 | 2.00 | |
| Contracting – Owner Builder | | 037 | 4.00 | | Contracting – Speculative Builders | | 016 | 3.50 | | Contracting – Speculative Builders | | 016 | 2.00 | |
| Job Printing | | 010 | 2.00 | | Contracting – Owner Builder | | 037 | 3.50 | | Contracting – Owner Builder | | 037 | 2.00 | |
| Manufactured Buildings | | 027 | 2.00 | | Job Printing | | 010 | 2.00 | | Job Printing | | 010 | 2.00 | |
| Timbering and Other Extraction | | 020 | 2.00 | | Manufactured Buildings | | 027 | 2.00 | | Jet Fuel Sales (cents per gallon) | | 049 | \$0.03 | |
| Severance – Metal Mining | | 019 | 0.10 | | Timbering and Other Extraction | | 020 | 2.00 | | Manufactured Buildings | | 027 | 2.00 | |
| Publication | | 009 | 2.00 | | Severance – Metal Mining | | 019 | 0.10 | | Timbering and Other Extraction | | 020 | 2.00 | |
| Hotels | | 044 | 2.00 | | Publication | | 009 | 2.00 | | Severance – Metal Mining | | 019 | 0.10 | |
| Hotel/Motel (Additional Tax) ^B | | 144 | 6.00 | | Hotels | | 044 | 2.00 | | Publication | | 009 | 2.00 | |
| Commercial Rental, Leasing, & Licensing for Use | | 213 | 2.00 | | Hotel/Motel (Additional Tax) ^B | | 144 | 2.00 | | Hotels | | 044 | 2.00 | |
| Rental Occupancy | | 040 | 2.00 | | Residential Rental, Leasing, & Licensing for Use | | 045 | 2.00 | | Hotel/Motel (Additional Tax) ^B | | 144 | 5.00 | |
| Rental, Leasing, & Licensing for Use of TPP | | 214 | 2.00 | | Commercial Rental, Leasing, & Licensing for Use | | 213 | 2.00 | | Residential Rental, Leasing, & Licensing for Use | | 045 | 2.00 | |
| Restaurant and Bars | | 011 | 2.00 | | Rental, Leasing, & Licensing for Use of TPP | | 214 | 2.00 | | Commercial Rental, Leasing, & Licensing for Use | | 213 | 2.00 | |
| Retail Sales | | 017 | 2.00 | | Restaurant and Bars | | 011 | 2.00 | | Rental, Leasing, & Licensing for Use of TPP | | 214 | 2.00 | |
| MRRA Amount ^D | | 315 | 2.00 | | Retail Sales | | 017 | 2.00 | | Restaurant and Bars | | 011 | 2.00 | |
| Communications | | 005 | 4.00 | | Retail Sales Food for Home Consumption | | 062 | 2.00 | | Retail Sales | | 017 | 2.00 | |
| Transporting | | 006 | 2.00 | | MRRA Amount ^D | | 315 | 2.00 | | MRRA Amount ^D | | 315 | 2.00 | |
| Utilities | | 004 | 4.00 | | Communications | | 005 | 2.00 | | Communications | | 005 | 2.00 | |
| Use Tax Purchases | | 029 | 2.00 | | Transporting | | 006 | 2.00 | | Transporting | | 006 | 2.00 | |
| Use Tax From Inventory | | 030 | 2.00 | | Utilities | | 004 | 2.00 | | Utilities | | 004 | 2.00 | |
| | | | | | Use Tax Purchases | | 029 | 2.00 | | Wastewater Utility Services | | 485 | 2.00 | |
| | | | | | Use Tax From Inventory | | 030 | 2.00 | | Jet Fuel Use Tax (cents per gallon) | | 051 | \$0.03 | |
| | | | | | | | | | | Use Tax Purchases | | 029 | 2.00 | |
| | | | | | | | | | | Use Tax From Inventory | | 030 | 2.00 | |

| 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 | |
| Residential Rental, Leasing, & Licensing for Use | | 045 | 2.50 | |
| Commercial Rental, Leasing, & Licensing for Use | | 213 | 2.50 | |
| Rental, Leasing, & Licensing for Use of TPP | | 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 | |

| 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 | |
| Residential Rental, Leasing, & Licensing for Use | | 045 | 2.00 | |
| Commercial Rental, Leasing, & Licensing 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 Consumption | | 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 | |

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

| TABLE 2 MUNICIPALITIES | | | | | <i>All tax rates are expressed as percentages (%) unless otherwise noted.</i> | | | | | | | | | |
|--|----------------------|------------------|-------------|------------|---|----------------------|------------------|-------------|------------|--|----------------------|------------------|-------------|------------|
| CITY/TOWN NAME | REGION/ CITY CODE | BUSINESS CODE | TAX RATE | COUNTY | CITY/TOWN NAME | REGION/ CITY CODE | BUSINESS CODE | TAX RATE | COUNTY | CITY/TOWN NAME | REGION/ CITY CODE | BUSINESS CODE | TAX RATE | COUNTY |
| PAGE | PG | | | COC | PARADISE VALLEY | PV | | | MAR | PARKER | PK | | | LAP |
| Advertising | | 018 | 3.00 | | Advertising | | 018 | 2.50 | | Advertising | | 018 | 2.00 | |
| Amusements | | 012 | 3.00 | | Amusements | | 012 | 2.50 | | Amusements | | 012 | 2.00 | |
| Contracting – Prime | | 015 | 3.00 | | Contracting – Prime | | 015 | 2.50 | | Contracting – Prime | | 015 | 2.00 | |
| Contracting – Speculative Builders | | 016 | 3.00 | | Contracting – Speculative Builders | | 016 | 2.50 | | Contracting – Speculative Builders | | 016 | 2.00 | |
| Contracting – Owner Builder | | 037 | 3.00 | | Contracting – Owner Builder | | 037 | 2.50 | | Contracting – Owner Builder | | 037 | 2.00 | |
| Job Printing | | 010 | 3.00 | | Job Printing | | 010 | 2.50 | | Job Printing | | 010 | 2.00 | |
| Manufactured Buildings | | 027 | 3.00 | | Manufactured Buildings | | 027 | 2.50 | | Manufactured Buildings | | 027 | 2.00 | |
| Timbering and Other Extraction | | 020 | 3.00 | | Timbering and Other Extraction | | 020 | 2.50 | | Timbering and Other Extraction | | 020 | 2.00 | |
| Severance – Metal Mining | | 019 | 0.10 | | Severance – Metal Mining | | 019 | 0.10 | | Severance – Metal Mining | | 019 | 0.10 | |
| Publication | | 009 | 3.00 | | Publication | | 009 | 2.50 | | Publication | | 009 | 2.00 | |
| Hotels | | 044 | 3.00 | | Hotels | | 044 | 2.50 | | Hotels | | 044 | 2.00 | |
| Hotel/Motel (Additional Tax) ^B | | 144 | 4.263 | | Hotel/Motel (Additional Tax) ^B | | 144 | 3.40 | | Hotel/Motel (Additional Tax) ^B | | 144 | 4.00 | |
| Residential Rental, Leasing, & Licensing for Use | | 045 | 3.00 | | Residential Rental, Leasing, & Licensing for Use | | 045 | 1.65 | | Residential Rental, Leasing, & Licensing for Use | | 045 | 2.00 | |
| Commercial Rental, Leasing, & Licensing for Use | | 213 | 3.00 | | Commercial Rental, Leasing, & Licensing for Use | | 213 | 1.65 | | Commercial Rental, Leasing, & Licensing for Use | | 213 | 2.00 | |
| Rental, Leasing, & Licensing for Use of TPP | | 214 | 3.00 | | Commercial Lease (Additional Tax) ^C | | 313 | 0.85 | | Rental, Leasing, & Licensing for Use of TPP | | 214 | 2.00 | |
| Restaurant and Bars | | 011 | 4.00 | | Rental Occupancy | | 040 | 1.65 | | Restaurant and Bars | | 011 | 4.00 | |
| Retail Sales | | 017 | 3.00 | | Rental, Leasing, & Licensing for Use of TPP | | 214 | 2.50 | | Retail Sales | | 017 | 2.00 | |
| Retail Sales (Single Item Portion over \$3,000) | | 387 | 2.00 | | Restaurant and Bars | | 011 | 2.50 | | Retail Sales (Single Item Portion over \$2,500) | | 467 | 1.00 | |
| Retail Sales Food for Home Consumption | | 062 | 3.00 | | Retail Sales | | 017 | 2.50 | | MRRA Amount ^D | | 315 | 2.00 | |
| MRRA Amount ^D | | 315 | 3.00 | | Retail Sales Food for Home Consumption | | 062 | 2.50 | | Communications | | 005 | 2.00 | |
| Communications | | 005 | 3.00 | | MRRA Amount ^D | | 315 | 2.50 | | Transporting | | 006 | 2.00 | |
| Transporting | | 006 | 3.00 | | Communications | | 005 | 2.50 | | Utilities | | 004 | 3.00 | |
| Utilities | | 004 | 3.00 | | Transporting | | 006 | 2.50 | | | | | | |
| Use Tax Purchases | | 029 | 3.00 | | Utilities | | 004 | 2.50 | | | | | | |
| Use Tax Purch (Single Item Portion over \$3,000) | | 389 | 2.00 | | Use Tax Purchases | | 029 | 2.50 | | | | | | |
| Use Tax From Inventory | | 030 | 3.00 | | Use Tax From Inventory | | 030 | 2.50 | | | | | | |

| CITY/TOWN NAME | REGION/ CITY CODE | BUSINESS CODE | TAX RATE | COUNTY | CITY/TOWN NAME | REGION/ CITY CODE | BUSINESS CODE | TAX RATE | COUNTY | CITY/TOWN NAME | REGION/ CITY CODE | BUSINESS CODE | TAX RATE | COUNTY |
|--|----------------------|------------------|-------------|------------|---|----------------------|------------------|-------------|------------|--|----------------------|------------------|-------------|----------------|
| PATAGONIA | PA | | | STC | PAYSON | PS | | | GLA | PEORIA | PE | | | MAR/YAV |
| Advertising | | 018 | 3.00 | | Advertising | | 018 | 2.88 | | Advertising | | 018 | 1.80 | |
| Amusements | | 012 | 3.00 | | Amusements | | 012 | 2.88 | | Amusements | | 012 | 2.80 | |
| Contracting – Prime | | 015 | 3.00 | | Contracting – Prime | | 015 | 2.88 | | Contracting – Prime | | 015 | 1.80 | |
| Contracting – Speculative Builders | | 016 | 3.00 | | Contracting – Speculative Builders | | 016 | 2.88 | | Contracting – Speculative Builders | | 016 | 1.80 | |
| Contracting – Owner Builder | | 037 | 3.00 | | Contracting – Owner Builder | | 037 | 2.88 | | Contracting – Owner Builder | | 037 | 1.80 | |
| Feed at Wholesale | | 116 | 3.00 | | Job Printing | | 010 | 2.88 | | Job Printing | | 010 | 1.80 | |
| Job Printing | | 010 | 3.00 | | Manufactured Buildings | | 027 | 2.88 | | Manufactured Buildings | | 027 | 1.80 | |
| Manufactured Buildings | | 027 | 3.00 | | Timbering and Other Extraction | | 020 | 2.88 | | Timbering and Other Extraction | | 020 | 1.80 | |
| Timbering and Other Extraction | | 020 | 3.00 | | Severance – Metal Mining | | 019 | 0.10 | | Severance – Metal Mining | | 019 | 0.10 | |
| Severance – Metal Mining | | 019 | 0.10 | | Publication | | 009 | 2.88 | | Publication | | 009 | 1.80 | |
| Publication | | 009 | 3.00 | | Hotels | | 044 | 2.88 | | Hotels | | 044 | 1.80 | |
| Hotels | | 044 | 3.00 | | Hotel/Motel (Additional Tax) ^B | | 144 | 5.00 | | Hotel/Motel (Additional Tax) ^B | | 144 | 3.80 | |
| Hotel/Motel (Additional Tax) ^B | | 144 | 3.00 | | Commercial Rental, Leasing, & Licensing for Use | | 213 | 2.88 | | Residential Rental, Leasing, & Licensing for Use | | 045 | 1.80 | |
| Residential Rental, Leasing, & Licensing for Use | | 045 | 3.00 | | Rental Occupancy | | 040 | 2.00 | | Commercial Rental, Leasing, & Licensing for Use | | 213 | 1.80 | |
| Commercial Rental, Leasing, & Licensing for Use | | 213 | 3.00 | | Rental, Leasing, & Licensing for Use of TPP | | 214 | 2.88 | | Rental Occupancy | | 040 | 1.80 | |
| Rental Occupancy | | 040 | 3.00 | | Restaurant and Bars | | 011 | 2.88 | | Rental, Leasing, & Licensing for Use of TPP | | 214 | 1.80 | |
| Rental, Leasing, & Licensing for Use of TPP | | 214 | 3.00 | | Retail Sales | | 017 | 2.88 | | Restaurant and Bars | | 011 | 2.80 | |
| Restaurant and Bars | | 011 | 3.00 | | Retail Sales Food for Home Consumption | | 062 | 2.88 | | Retail Sales | | 017 | 1.80 | |
| Retail Sales | | 017 | 3.00 | | MRRA Amount ^D | | 315 | 2.88 | | Retail Sales Food for Home Consumption | | 062 | 1.60 | |
| Retail Sales Food for Home Consumption | | 062 | 2.50 | | Communications | | 005 | 2.88 | | MRRA Amount ^D | | 315 | 1.80 | |
| MRRA Amount ^D | | 315 | 3.00 | | Transporting | | 006 | 2.88 | | Communications | | 005 | 1.80 | |
| Communications | | 005 | 3.00 | | Utilities | | 004 | 2.88 | | Transporting | | 006 | 1.80 | |
| Transporting | | 006 | 3.00 | | | | | | | Utilities | | 004 | 3.30 | |
| Utilities | | 004 | 3.00 | | | | | | | Use Tax Purchases | | 029 | 1.80 | |
| | | | | | | | | | | Use Tax From Inventory | | 030 | 1.80 | |

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

| TABLE 2 MUNICIPALITIES | | | | | <i>All tax rates are expressed as percentages (%) unless otherwise noted.</i> | | | | | | | | | |
|---|----------------------|------------------|-----------|------------|---|----------------------|------------------|-------------|------------|---|----------------------|------------------|-------------|------------|
| CITY/TOWN NAME | REGION/ CITY CODE | BUSINESS CODE | TAX RATE | COUNTY | CITY/TOWN NAME | REGION/ CITY CODE | BUSINESS CODE | TAX RATE | COUNTY | CITY/TOWN NAME | REGION/ CITY CODE | BUSINESS CODE | TAX RATE | COUNTY |
| PHOENIX | PX | | | MAR | PIMA | PM | | | GRA | PINETOP-LAKESIDE | PP | | | NAV |
| Advertising | | 018 | 0.50 | | Advertising | | 018 | 2.00 | | Advertising | | 018 | 3.00 | |
| Amusements | | 012 | 2.30 | | Amusements | | 012 | 2.00 | | Amusements | | 012 | 3.00 | |
| Contracting – Prime | | 015 | 2.30 | | Contracting – Prime | | 015 | 3.00 | | Contracting – Prime | | 015 | 3.00 | |
| Contracting – Speculative Builders | | 016 | 2.30 | | Contracting – Speculative Builders | | 016 | 3.00 | | Contracting – Speculative Builders | | 016 | 3.00 | |
| Contracting – Owner Builder | | 037 | 2.30 | | Contracting – Owner Builder | | 037 | 3.00 | | Contracting – Owner Builder | | 037 | 3.00 | |
| Job Printing | | 010 | 2.30 | | Job Printing | | 010 | 2.00 | | Job Printing | | 010 | 3.00 | |
| Jet Fuel Sales (cents per gallon) | | 049 | \$.00732 | | Manufactured Buildings | | 027 | 2.00 | | Manufactured Buildings | | 027 | 3.00 | |
| Manufactured Buildings | | 027 | 2.30 | | Timbering and Other Extraction | | 020 | 2.00 | | Timbering and Other Extraction | | 020 | 3.00 | |
| Timbering and Other Extraction | | 020 | 2.30 | | Severance – Metal Mining | | 019 | 0.10 | | Severance – Metal Mining | | 019 | 0.10 | |
| Severance – Metal Mining | | 019 | 0.10 | | Publication | | 009 | 2.00 | | Publication | | 009 | 3.00 | |
| Publication | | 009 | 2.30 | | Hotels | | 044 | 2.00 | | Hotels | | 044 | 3.00 | |
| Hotels | | 044 | 2.30 | | Residential Rental, Leasing, & Licensing for Use | | 045 | 2.00 | | Hotel/Motel (Additional Tax) ^B | | 144 | 3.00 | |
| Hotel/Motel (Additional Tax) ^B | | 144 | 3.00 | | Commercial Rental, Leasing, & Licensing for Use | | 213 | 2.00 | | Residential Rental, Leasing, & Licensing for Use | | 045 | 3.00 | |
| Residential Rental, Leasing, & Licensing for Use | | 045 | 2.30 | | Rental, Leasing, & Licensing for Use of TPP | | 214 | 2.00 | | Commercial Rental, Leasing, & Licensing for Use | | 213 | 3.00 | |
| Commercial Rental, Leasing, & Licensing for Use | | 213 | 2.30 | | Restaurant and Bars | | 011 | 2.00 | | Rental, Leasing, & Licensing for Use of TPP | | 214 | 3.00 | |
| Commercial Lease (Additional Tax) ^C | | 313 | 0.10 | | Retail Sales | | 017 | 2.00 | | Restaurant and Bars | | 011 | 3.00 | |
| Rental Occupancy | | 040 | 2.30 | | Retail Sales Food for Home Consumption | | 062 | 2.00 | | Restaurant and Bars (Additional Tax) ^A | | 111 | 2.00 | |
| Rental, Leasing, & Licensing for Use of TPP | | 214 | 2.30 | | MRRA Amount ^D | | 315 | 2.00 | | Retail Sales | | 017 | 3.00 | |
| Short-Term Motor Vehicle Rental (Additional Tax) ^E | | 114 | 2.00 | | Communications | | 005 | 2.00 | | Retail Sales (Single Item Portion over \$5,000) | | 357 | 1.50 | |
| Restaurant and Bars | | 011 | 2.30 | | Transporting | | 006 | 2.00 | | Retail Sales Food for Home Consumption | | 062 | 3.00 | |
| Retail Sales | | 017 | 2.30 | | Utilities | | 004 | 2.00 | | MRRA Amount ^D | | 315 | 3.00 | |
| Retail Sales (Single Item Portion over \$10,968) | | 165 | 2.00 | | | | | | | Communications | | 005 | 3.00 | |
| MRRA Amount ^D | | 315 | 2.30 | | | | | | | Transporting | | 006 | 3.00 | |
| Communications | | 005 | 4.70 | | | | | | | Utilities | | 004 | 3.00 | |
| Transporting | | 006 | 2.30 | | | | | | | | | | | |
| Utilities | | 004 | 2.70 | | | | | | | | | | | |
| Wastewater Removal Services | | 485 | 2.70 | | | | | | | | | | | |
| Jet Fuel Use Tax (cents per gallon) | | 051 | \$.00732 | | | | | | | | | | | |
| Use Tax Purchases | | 029 | 2.30 | | | | | | | | | | | |
| Use Tax Purch (Single Item Portion over \$10,968) | | 166 | 2.00 | | | | | | | | | | | |
| Use Tax From Inventory | | 030 | 2.30 | | | | | | | | | | | |

| CITY/TOWN NAME | REGION/ CITY CODE | BUSINESS CODE | TAX RATE | COUNTY |
|--|----------------------|------------------|----------|------------|
| PRESCOTT | PR | | | YAV |
| Advertising | | 018 | 2.75 | |
| Amusements | | 012 | 2.75 | |
| Contracting – Prime | | 015 | 2.75 | |
| Contracting – Speculative Builders | | 016 | 2.75 | |
| Contracting – Owner Builder | | 037 | 2.75 | |
| Feed at Wholesale | | 116 | 2.75 | |
| Job Printing | | 010 | 2.75 | |
| Jet Fuel Sales (cents per gallon) | | 049 | \$.015 | |
| Manufactured Buildings | | 027 | 2.75 | |
| Timbering and Other Extraction | | 020 | 2.75 | |
| Severance – Metal Mining | | 019 | 0.10 | |
| Publication | | 009 | 2.75 | |
| Hotels | | 044 | 2.75 | |
| Hotel/Motel (Additional Tax) ^B | | 144 | 3.00 | |
| Residential Rental, Leasing, & Licensing for Use | | 045 | 2.75 | |
| Commercial Rental, Leasing, & Licensing for Use | | 213 | 2.75 | |
| Rental, Leasing, & Licensing for Use of TPP | | 214 | 2.75 | |
| Restaurant and Bars | | 011 | 2.75 | |
| Retail Sales | | 017 | 2.75 | |
| Retail Sales Food for Home Consumption | | 062 | 2.75 | |
| MRRA Amount ^D | | 315 | 2.75 | |
| Communications | | 005 | 2.75 | |
| Transporting | | 006 | 2.75 | |
| Utilities | | 004 | 2.75 | |
| Jet Fuel Use Tax (cents per gallon) | | 051 | \$.015 | |
| Use Tax Purchases | | 029 | 2.75 | |
| Use Tax From Inventory | | 030 | 2.75 | |

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

| CITY/TOWN NAME | REGION/ CITY CODE | BUSINESS CODE | TAX RATE | COUNTY |
|---|----------------------|------------------|-------------|------------|
| QUARTZSITE | QZ | | | LAP |
| Amusements | | 012 | 2.50 | |
| Contracting – Prime | | 015 | 3.50 | |
| Contracting – Speculative Builders | | 016 | 3.50 | |
| Contracting – Owner Builder | | 037 | 3.50 | |
| Job Printing | | 010 | 2.50 | |
| Manufactured Buildings | | 027 | 3.50 | |
| Timbering and Other Extraction | | 020 | 2.50 | |
| Severance – Metal Mining | | 019 | 0.10 | |
| Publication | | 009 | 2.50 | |
| Hotels | | 044 | 5.50 | |
| Commercial Rental, Leasing, & Licensing for Use | | 213 | 2.50 | |
| Rental, Leasing, & Licensing for Use of TPP | | 214 | 2.50 | |
| Restaurant and Bars | | 011 | 3.00 | |
| Retail Sales | | 017 | 2.50 | |
| Retail Sales (Single Item Portion over \$10,000) | | 367 | 1.00 | |
| MRRA Amount ^D | | 315 | 2.50 | |
| Communications | | 005 | 2.50 | |
| Transporting | | 006 | 2.50 | |
| Use Tax Purchases | | 029 | 2.50 | |
| Use Tax Purchases (Single item portion over \$10,000) | | 369 | 1.00 | |
| Use Tax From Inventory | | 030 | 2.50 | |

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

| TABLE 2 MUNICIPALITIES | | | | | All tax rates are expressed as percentages (%) unless otherwise noted. | | | | | | | | | |
|--|-------------------------|------------------|-------------|----------------|---|----------------------|------------------|-------------|------------|---|----------------------|------------------|-------------|------------|
| CITY/TOWN NAME | REGION/ CITY CODE | BUSINESS CODE | TAX RATE | COUNTY | CITY/TOWN NAME | REGION/ CITY CODE | BUSINESS CODE | TAX RATE | COUNTY | CITY/TOWN NAME | REGION/ CITY CODE | BUSINESS CODE | TAX RATE | COUNTY |
| QUEEN CREEK | QC | | | MAR/PNL | QUEEN CREEK SPECIAL DISTRICT | QD | | | MAR | SAFFORD | SF | | | GRA |
| Advertising | | 018 | 2.25 | | Amusements | | 012 | 2.50 | | Advertising | | 018 | 2.50 | |
| Amusements | | 012 | 2.25 | | Job Printing | | 010 | 2.50 | | Amusements | | 012 | 2.50 | |
| Contracting – Prime | | 015 | 4.25 | | Publication | | 009 | 2.50 | | Contracting – Prime | | 015 | 2.50 | |
| Contracting – Speculative Builders | | 016 | 4.25 | | Hotels | | 044 | 2.50 | | Contracting – Speculative Builders | | 016 | 2.50 | |
| Contracting – Owner Builder | | 037 | 4.25 | | Restaurant and Bars | | 011 | 2.50 | | Contracting – Owner Builder | | 037 | 2.50 | |
| Job Printing | | 010 | 2.25 | | Retail Sales | | 017 | 2.50 | | Feed at Wholesale | | 116 | 2.50 | |
| Manufactured Buildings | | 027 | 2.25 | | Retail Sales Food for Home Consumption | | 062 | 2.50 | | Job Printing | | 010 | 2.50 | |
| Timbering and Other Extraction | | 020 | 2.25 | | MRRA Amount ^D | | 315 | 2.50 | | Manufactured Buildings | | 027 | 2.50 | |
| Severance – Metal Mining | | 019 | 0.10 | | Communications | | 005 | 2.50 | | Timbering and Other Extraction | | 020 | 2.50 | |
| Publication | | 009 | 2.25 | | Transporting | | 006 | 2.50 | | Severance – Metal Mining | | 019 | 0.10 | |
| Hotels | | 044 | 2.25 | | Utilities | | 004 | 2.50 | | Publication | | 009 | 2.50 | |
| Hotel/Motel (Additional Tax) ^B | | 144 | 3.00 | | Call 480-358-3000 to find out if these rates apply to your business activities in Queen Creek. | | | | | Hotels | | 044 | 2.50 | |
| Residential Rental, Leasing, & Licensing for Use | | 045 | 2.25 | | | | | | | Hotel/Motel (Additional Tax) ^B | | 144 | 5.00 | |
| Commercial Rental, Leasing, & Licensing for Use | | 213 | 2.25 | | | | | | | Commercial Rental, Leasing, & Licensing for Use | | 213 | 2.50 | |
| Rental, Leasing, & Licensing for Use of TPP | | 214 | 2.25 | | | | | | | Rental Occupancy | | 040 | 2.50 | |
| Restaurant and Bars | | 011 | 2.25 | | | | | | | Rental, Leasing, & Licensing for Use of TPP | | 214 | 2.50 | |
| Retail Sales | | 017 | 2.25 | | | | | | | Restaurant and Bars | | 011 | 2.50 | |
| Retail Sales Food for Home Consumption | | 062 | 2.25 | | | | | | | Retail Sales | | 017 | 2.50 | |
| MRRA Amount ^D | | 315 | 2.25 | | | | | | | Retail Sales (Single Item over \$5,000) | | 717 | 1.00 | |
| Communications | | 005 | 2.25 | | | | | | | Retail Sales Food for Home Consumption | | 062 | 2.50 | |
| Transporting | | 006 | 2.25 | | | | | | | MRRA Amount ^D | | 315 | 2.50 | |
| Utilities | | 004 | 2.25 | | | | | | | Communications | | 005 | 2.50 | |
| Use Tax Purchases | | 029 | 2.25 | | | | | | | Transporting | | 006 | 2.50 | |
| Use Tax From Inventory | | 030 | 2.25 | | | | | | | Utilities | | 004 | 2.50 | |
| | | | | | | | | | | Use Tax Purchases | | 029 | 2.50 | |
| | | | | | | | | | | Use Tax Purchases (Single Item over \$5,000) | | 729 | 1.00 | |
| | | | | | | | | | | Use Tax From Inventory | | 030 | 2.50 | |

| CITY/TOWN NAME | REGION/ CITY CODE | BUSINESS CODE | TAX RATE | COUNTY | CITY/TOWN NAME | REGION/ CITY CODE | BUSINESS CODE | TAX RATE | COUNTY | CITY/TOWN NAME | REGION/ CITY CODE | BUSINESS CODE | TAX RATE | COUNTY |
|--|----------------------|------------------|-------------|------------|--|----------------------|------------------|-------------|------------|--|----------------------|------------------|-------------|------------|
| SAHUARITA | SA | | | PMA | SAN LUIS | SU | | | YMA | SCOTTSDALE | SC | | | MAR |
| Amusements | | 012 | 2.00 | | Advertising | | 018 | 4.00 | | Advertising | | 018 | 1.75 | |
| Contracting – Prime | | 015 | 4.00 | | Amusements | | 012 | 4.00 | | Amusements | | 012 | 1.75 | |
| Contracting – Speculative Builders | | 016 | 4.00 | | Contracting – Prime | | 015 | 4.00 | | Contracting – Prime | | 015 | 1.75 | |
| Contracting – Owner Builder | | 037 | 4.00 | | Contracting – Speculative Builders | | 016 | 4.00 | | Contracting – Speculative Builders | | 016 | 1.75 | |
| Job Printing | | 010 | 2.00 | | Contracting – Owner Builder | | 037 | 4.00 | | Contracting – Owner Builder | | 037 | 1.75 | |
| Manufactured Buildings | | 027 | 2.00 | | Job Printing | | 010 | 4.00 | | Feed at Wholesale | | 116 | 1.75 | |
| Timbering and Other Extraction | | 020 | 2.00 | | Manufactured Buildings | | 027 | 4.00 | | Job Printing | | 010 | 1.75 | |
| Severance – Metal Mining | | 019 | 0.10 | | Timbering and Other Extraction | | 020 | 4.00 | | Jet Fuel Sales (cents per gallon) | | 049 | \$0.18 | |
| Publication | | 009 | 2.00 | | Severance – Metal Mining | | 019 | 0.10 | | Manufactured Buildings | | 027 | 1.75 | |
| Hotels | | 044 | 2.00 | | Publication | | 009 | 4.00 | | Timbering and Other Extraction | | 020 | 1.75 | |
| Hotel/Motel (Additional Tax) ^B | | 144 | 2.00 | | Hotels | | 044 | 4.00 | | Severance – Metal Mining | | 019 | 0.10 | |
| Residential Rental, Leasing, & Licensing for Use | | 045 | 2.00 | | Residential Rental, Leasing, & Licensing for Use | | 045 | 4.00 | | Publication | | 009 | 1.75 | |
| Commercial Rental, Leasing, & Licensing for Use | | 213 | 2.00 | | Commercial Rental, Leasing, & Licensing for Use | | 213 | 4.00 | | Hotels | | 044 | 1.75 | |
| Rental, Leasing, & Licensing for Use of TPP | | 214 | 2.00 | | Rental, Leasing, & Licensing for Use of TPP | | 214 | 4.00 | | Hotel/Motel (Additional Tax) ^B | | 144 | 5.00 | |
| Restaurant and Bars | | 011 | 2.00 | | Restaurant and Bars | | 011 | 4.00 | | Residential Rental, Leasing, & Licensing for Use | | 045 | 1.75 | |
| Retail Sales | | 017 | 2.00 | | Retail Sales | | 017 | 4.00 | | Commercial Rental, Leasing, & Licensing for Use | | 213 | 1.75 | |
| MRRA Amount ^D | | 315 | 2.00 | | Retail Sales (Single Item Portion over \$2,500) | | 467 | 1.50 | | Rental, Leasing, & Licensing for Use of TPP | | 214 | 1.75 | |
| Communications | | 005 | 2.00 | | Retail Sales Food for Home Consumption | | 062 | 4.00 | | Restaurant and Bars | | 011 | 1.75 | |
| Transporting | | 006 | 2.00 | | MRRA Amount ^D | | 315 | 4.00 | | Retail Sales | | 017 | 1.75 | |
| Utilities | | 004 | 2.00 | | Communications | | 005 | 4.00 | | Retail Sales Food for Home Consumption | | 062 | 1.75 | |
| | | | | | Transporting | | 006 | 4.00 | | MRRA Amount ^D | | 315 | 1.75 | |
| | | | | | Utilities | | 004 | 4.00 | | Communications | | 005 | 1.75 | |
| | | | | | Use Tax Purchases | | 029 | 4.00 | | Transporting | | 006 | 1.75 | |
| | | | | | Use Tax Purch (Single Item Portion over \$2,500) | | 469 | 1.50 | | Utilities | | 004 | 1.75 | |
| | | | | | Use Tax From Inventory | | 030 | 4.00 | | Wastewater Removal Services | | 485 | 1.75 | |
| | | | | | | | | | | Jet Fuel Use Tax (cents per gallon) | | 051 | \$0.18 | |
| | | | | | | | | | | Use Tax Purchases | | 029 | 1.55 | |
| | | | | | | | | | | Use Tax From Inventory | | 030 | 1.55 | |

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

| TABLE 2 MUNICIPALITIES | | | | | <i>All tax rates are expressed as percentages (%) unless otherwise noted.</i> | | | | | | | | | |
|---|----------------------|------------------|-------------|----------------|---|----------------------|------------------|-------------|------------|--|----------------------|------------------|-------------|------------|
| CITY/TOWN NAME | REGION/ CITY CODE | BUSINESS CODE | TAX RATE | COUNTY | CITY/TOWN NAME | REGION/ CITY CODE | BUSINESS CODE | TAX RATE | COUNTY | CITY/TOWN NAME | REGION/ CITY CODE | BUSINESS CODE | TAX RATE | COUNTY |
| SEDONA | SE | | | COC/YAV | SHOW LOW | SL | | | NAV | SIERRA VISTA | SR | | | COH |
| Amusements | | 012 | 3.50 | | Advertising | | 018 | 2.00 | | Advertising | | 018 | 1.95 | |
| Contracting – Prime | | 015 | 3.50 | | Amusements | | 012 | 2.00 | | Amusements | | 012 | 1.95 | |
| Contracting – Speculative Builders | | 016 | 3.50 | | Contracting – Prime | | 015 | 2.00 | | Contracting – Prime | | 015 | 2.45 | |
| Contracting – Owner Builder | | 037 | 3.50 | | Contracting – Speculative Builders | | 016 | 2.00 | | Contracting – Speculative Builders | | 016 | 2.45 | |
| Job Printing | | 010 | 3.50 | | Contracting – Owner Builder | | 037 | 2.00 | | Contracting – Owner Builder | | 037 | 2.45 | |
| Manufactured Buildings | | 027 | 3.50 | | Job Printing | | 010 | 2.00 | | Feed at Wholesale | | 116 | 1.95 | |
| Timbering and Other Extraction | | 020 | 3.50 | | Manufactured Buildings | | 027 | 2.00 | | Jet Fuel Sales (cents per gallon) | | 049 | \$0.2 | |
| Severance – Metal Mining | | 019 | 0.10 | | Timbering and Other Extraction | | 020 | 2.00 | | Job Printing | | 010 | 1.95 | |
| Publication | | 009 | 3.50 | | Severance – Metal Mining | | 019 | 0.10 | | Manufactured Buildings | | 027 | 1.95 | |
| Hotels | | 044 | 3.50 | | Publication | | 009 | 2.00 | | Timbering and Other Extraction | | 020 | 1.95 | |
| Hotel/Motel (Additional Tax) ^B | | 144 | 3.50 | | Hotels | | 044 | 2.00 | | Severance – Metal Mining | | 019 | 0.10 | |
| Commercial Rental, Leasing, & Licensing for Use | | 213 | 3.50 | | Commercial Rental, Leasing, & Licensing for Use | | 213 | 2.00 | | Publication | | 009 | 1.95 | |
| Rental, Leasing, & Licensing for Use of TPP | | 214 | 3.50 | | Rental, Leasing, & Licensing for Use of TPP | | 214 | 2.00 | | Extended Stay | | 244 | 5.50 | |
| Restaurant and Bars | | 011 | 3.50 | | Restaurant and Bars | | 011 | 2.00 | | Residential Rental, Leasing, & Licensing for Use | | 045 | 1.00 | |
| Retail Sales | | 017 | 3.50 | | Retail Sales | | 017 | 2.00 | | Commercial Rental, Leasing, & Licensing for Use | | 213 | 1.00 | |
| MRRA Amount ^D | | 315 | 3.50 | | Retail Sales Food for Home Consumption | | 062 | 2.00 | | Rental, Leasing, & Licensing for Use of TPP | | 214 | 1.95 | |
| Communications | | 005 | 3.50 | | MRRA Amount ^D | | 315 | 2.00 | | Restaurant and Bars | | 011 | 2.60 | |
| Transporting | | 006 | 3.50 | | Communications | | 005 | 2.00 | | Retail Sales | | 017 | 1.95 | |
| Utilities | | 004 | 3.50 | | Transporting | | 006 | 2.00 | | Retail Sales Food for Home Consumption | | 062 | 1.95 | |
| Use Tax Purchases | | 029 | 3.00 | | Utilities | | 004 | 2.00 | | MRRA Amount ^D | | 315 | 1.95 | |
| Use Tax From Inventory | | 030 | 3.00 | | | | | | | Communications | | 005 | 2.00 | |
| | | | | | | | | | | Utilities | | 004 | 2.00 | |
| | | | | | | | | | | Jet Fuel Use Tax (cents per gallon) | | 051 | \$0.2 | |
| | | | | | | | | | | Use Tax Purchases | | 029 | 1.95 | |
| | | | | | | | | | | Use Tax From Inventory | | 030 | 1.95 | |

| CITY/TOWN NAME | REGION/ CITY CODE | BUSINESS CODE | TAX RATE | COUNTY | CITY/TOWN NAME | REGION/ CITY CODE | BUSINESS CODE | TAX RATE | COUNTY | CITY/TOWN NAME | REGION/ CITY CODE | BUSINESS CODE | TAX RATE | COUNTY |
|---|----------------------|------------------|-------------|------------|--|----------------------|------------------|-------------|------------|--|----------------------|------------------|-------------|------------|
| SNOWFLAKE | SN | | | NAV | SOMERTON | SO | | | YMA | SOUTH TUCSON | ST | | | PMA |
| Advertising | | 018 | 2.00 | | Advertising | | 018 | 3.30 | | Advertising | | 018 | 5.50 | |
| Amusements | | 012 | 2.00 | | Amusements | | 012 | 3.30 | | Amusements | | 012 | 5.50 | |
| Contracting – Prime | | 015 | 2.00 | | Contracting – Prime | | 015 | 3.30 | | Contracting – Prime | | 015 | 5.50 | |
| Contracting – Speculative Builders | | 016 | 2.00 | | Contracting – Speculative Builders | | 016 | 3.30 | | Contracting – Speculative Builders | | 016 | 5.50 | |
| Contracting – Owner Builder | | 037 | 2.00 | | Contracting – Owner Builder | | 037 | 3.30 | | Contracting – Owner Builder | | 037 | 5.50 | |
| Job Printing | | 010 | 2.00 | | Job Printing | | 010 | 3.30 | | Job Printing | | 010 | 5.50 | |
| Manufactured Buildings | | 027 | 2.00 | | Manufactured Buildings | | 027 | 3.30 | | Manufactured Buildings | | 027 | 5.50 | |
| Timbering and Other Extraction | | 020 | 2.00 | | Timbering and Other Extraction | | 020 | 3.30 | | Timbering and Other Extraction | | 020 | 2.50 | |
| Severance – Metal Mining | | 019 | 0.10 | | Severance – Metal Mining | | 019 | 0.10 | | Severance – Metal Mining | | 019 | 0.10 | |
| Publication | | 009 | 2.00 | | Publication | | 009 | 3.30 | | Publication | | 009 | 5.50 | |
| Hotels | | 044 | 2.00 | | Hotels | | 044 | 3.30 | | Hotels | | 044 | 3.50 | |
| Hotel/Motel (Additional Tax) ^B | | 144 | 4.00 | | Residential Rental, Leasing, & Licensing for Use | | 045 | 3.30 | | Hotel/Motel (Additional Tax) ^B | | 144 | 2.00 | |
| Commercial Rental, Leasing, & Licensing for Use | | 213 | 2.00 | | Commercial Rental, Leasing, & Licensing for Use | | 213 | 3.30 | | Residential Rental, Leasing, & Licensing for Use | | 045 | 2.50 | |
| Rental, Leasing, & Licensing for Use of TPP | | 214 | 2.00 | | Rental, Leasing, & Licensing for Use of TPP | | 214 | 3.30 | | Commercial Rental, Leasing, & Licensing for Use | | 213 | 2.50 | |
| Restaurant and Bars | | 011 | 3.00 | | Restaurant and Bars | | 011 | 3.30 | | Commercial Lease (Additional Tax) ^C | | 313 | 4.00 | |
| Retail Sales | | 017 | 2.00 | | Retail Sales | | 017 | 3.30 | | Rental, Leasing, & Licensing for Use of TPP | | 214 | 6.50 | |
| Retail Sales Food for Home Consumption | | 062 | 2.00 | | Retail Sales Food for Home Consumption | | 062 | 3.30 | | Restaurant and Bars | | 011 | 5.50 | |
| MRRA Amount ^D | | 315 | 2.00 | | MRRA Amount ^D | | 315 | 3.30 | | Retail Sales | | 017 | 5.00 | |
| Communications | | 005 | 2.00 | | Communications | | 005 | 3.30 | | Retail Sales Food for Home Consumption | | 062 | 1.50 | |
| Transporting | | 006 | 2.00 | | Transporting | | 006 | 3.30 | | MRRA Amount ^D | | 315 | 4.50 | |
| Utilities | | 004 | 2.00 | | Utilities | | 004 | 3.30 | | Communications | | 005 | 5.50 | |
| | | | | | Use Tax Purchases | | 029 | 2.50 | | Transporting | | 006 | 5.50 | |
| | | | | | Use Tax From Inventory | | 030 | 2.50 | | Utilities | | 004 | 5.50 | |

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

| TABLE 2 MUNICIPALITIES | | | | | <i>All tax rates are expressed as percentages (%) unless otherwise noted.</i> | | | | | | | | | |
|--|----------------------|------------------|-------------|------------|---|----------------------|------------------|-------------|------------|--|----------------------|------------------|-------------|------------|
| CITY/TOWN NAME | REGION/ CITY CODE | BUSINESS CODE | TAX RATE | COUNTY | CITY/TOWN NAME | REGION/ CITY CODE | BUSINESS CODE | TAX RATE | COUNTY | CITY/TOWN NAME | REGION/ CITY CODE | BUSINESS CODE | TAX RATE | COUNTY |
| SPRINGERVILLE | SV | | | APA | ST JOHNS | SJ | | | APA | STAR VALLEY | SY | | | GLA |
| Advertising | | 018 | 3.00 | | Advertising | | 018 | 3.00 | | Advertising | | 018 | 2.00 | |
| Amusements | | 012 | 3.00 | | Amusements | | 012 | 3.00 | | Amusements | | 012 | 2.00 | |
| Contracting – Prime | | 015 | 3.00 | | Contracting – Prime | | 015 | 3.00 | | Contracting – Prime | | 015 | 2.00 | |
| Contracting – Speculative Builders | | 016 | 3.00 | | Contracting – Speculative Builders | | 016 | 3.00 | | Contracting – Speculative Builders | | 016 | 2.00 | |
| Contracting – Owner Builder | | 037 | 3.00 | | Contracting – Owner Builder | | 037 | 3.00 | | Contracting – Owner Builder | | 037 | 2.00 | |
| Job Printing | | 010 | 3.00 | | Job Printing | | 010 | 3.00 | | Job Printing | | 010 | 2.00 | |
| Manufactured Buildings | | 027 | 3.00 | | Manufactured Buildings | | 027 | 3.00 | | Manufactured Buildings | | 027 | 2.00 | |
| Timbering and Other Extraction | | 020 | 3.00 | | Timbering and Other Extraction | | 020 | 3.00 | | Timbering and Other Extraction | | 020 | 2.00 | |
| Severance – Metal Mining | | 019 | 0.10 | | Severance – Metal Mining | | 019 | 0.10 | | Severance – Metal Mining | | 019 | 0.10 | |
| Publication | | 009 | 3.00 | | Publication | | 009 | 3.00 | | Publication | | 009 | 2.00 | |
| Hotels | | 044 | 3.00 | | Hotels | | 044 | 3.00 | | Hotels | | 044 | 2.00 | |
| Hotel/Motel (Additional Tax) ^B | | 144 | 2.00 | | Hotel/Motel (Additional Tax) ^B | | 144 | 3.00 | | Residential Rental, Leasing, & Licensing for Use | | 045 | 2.00 | |
| Residential Rental, Leasing, & Licensing for Use | | 045 | 3.00 | | Residential Rental, Leasing, & Licensing for Use | | 045 | 2.00 | | Commercial Rental, Leasing, & Licensing for Use | | 213 | 2.00 | |
| Rental Occupancy | | 040 | 3.00 | | Commercial Rental, Leasing, & Licensing for Use | | 213 | 2.00 | | Rental, Leasing, & Licensing for Use of TPP | | 214 | 2.00 | |
| Rental, Leasing, & Licensing for Use of TPP | | 214 | 3.00 | | Rental, Leasing, & Licensing for Use of TPP | | 214 | 3.00 | | Restaurant and Bars | | 011 | 2.00 | |
| Restaurant and Bars | | 011 | 3.00 | | Restaurant and Bars | | 011 | 3.00 | | Retail Sales | | 017 | 2.00 | |
| Retail Sales | | 017 | 3.00 | | Retail Sales | | 017 | 3.00 | | Retail Sales Food for Home Consumption | | 062 | 2.00 | |
| Retail Sales (Single Item Portion over \$1,000) | | 397 | 2.00 | | Retail Sales Food for Home Consumption | | 062 | 3.00 | | MRRA Amount ^D | | 315 | 2.00 | |
| Retail Sales Food for Home Consumption | | 062 | 3.00 | | MRRA Amount ^D | | 315 | 3.00 | | Communications | | 005 | 2.00 | |
| MRRA Amount ^D | | 315 | 3.00 | | Communications | | 005 | 3.00 | | Transporting | | 006 | 2.00 | |
| Communications | | 005 | 3.00 | | Transporting | | 006 | 3.00 | | Utilities | | 004 | 2.00 | |
| Transporting | | 006 | 3.00 | | Utilities | | 004 | 3.00 | | | | | | |
| Utilities | | 004 | 3.00 | | Use Tax Purchases | | 029 | 3.00 | | | | | | |
| | | | | | Use Tax From Inventory | | 030 | 3.00 | | | | | | |

| CITY/TOWN NAME | REGION/ CITY CODE | BUSINESS CODE | TAX RATE | COUNTY | CITY/TOWN NAME | REGION/ CITY CODE | BUSINESS CODE | TAX RATE | COUNTY | CITY/TOWN NAME | REGION/ CITY CODE | BUSINESS CODE | TAX RATE | COUNTY |
|--|----------------------|------------------|-------------|------------|--|----------------------|------------------|-------------|------------|--|----------------------|------------------|-------------|------------|
| SUPERIOR | SI | | | PNL | SURPRISE | SP | | | MAR | TAYLOR | TL | | | NAV |
| Advertising | | 018 | 4.00 | | Advertising | | 018 | 2.20 | | Advertising | | 018 | 2.00 | |
| Amusements | | 012 | 4.00 | | Amusements | | 012 | 2.20 | | Amusements | | 012 | 2.00 | |
| Contracting – Prime | | 015 | 4.00 | | Contracting – Prime | | 015 | 3.70 | | Contracting – Prime | | 015 | 2.00 | |
| Contracting – Speculative Builders | | 016 | 4.00 | | Contracting – Speculative Builders | | 016 | 3.70 | | Contracting – Speculative Builders | | 016 | 2.00 | |
| Contracting – Owner Builder | | 037 | 4.00 | | Contracting – Owner Builder | | 037 | 3.70 | | Contracting – Owner Builder | | 037 | 2.00 | |
| Job Printing | | 010 | 4.00 | | Feed at Wholesale | | 116 | 2.20 | | Job Printing | | 010 | 2.00 | |
| Manufactured Buildings | | 027 | 4.00 | | Job Printing | | 010 | 2.20 | | Manufactured Buildings | | 027 | 2.00 | |
| Timbering and Other Extraction | | 020 | 4.00 | | Manufactured Buildings | | 027 | 2.20 | | Timbering and Other Extraction | | 020 | 2.00 | |
| Severance – Metal Mining | | 019 | 0.10 | | Timbering and Other Extraction | | 020 | 2.20 | | Severance – Metal Mining | | 019 | 0.10 | |
| Publication | | 009 | 4.00 | | Severance – Metal Mining | | 019 | 0.10 | | Publication | | 009 | 2.00 | |
| Hotels | | 044 | 4.00 | | Publication | | 009 | 2.20 | | Hotels | | 044 | 2.00 | |
| Hotel/Motel (Additional Tax) ^B | | 144 | 4.00 | | Hotels | | 044 | 2.20 | | Hotel/Motel (Additional Tax) ^B | | 144 | 2.00 | |
| Residential Rental, Leasing, & Licensing for Use | | 045 | 2.00 | | Hotel/Motel (Additional Tax) ^B | | 144 | 4.52 | | Residential Rental, Leasing, & Licensing for Use | | 045 | 2.00 | |
| Commercial Rental, Leasing, & Licensing for Use | | 213 | 2.00 | | Residential Rental, Leasing, & Licensing for Use | | 045 | 2.20 | | Commercial Rental, Leasing, & Licensing for Use | | 213 | 2.00 | |
| Rental, Leasing, & Licensing for Use of TPP | | 214 | 4.00 | | Commercial Rental, Leasing, & Licensing for Use | | 213 | 2.20 | | Rental, Leasing, & Licensing for Use of TPP | | 214 | 2.00 | |
| Restaurant and Bars | | 011 | 4.00 | | Rental Occupancy | | 040 | 2.20 | | Restaurant and Bars | | 011 | 2.00 | |
| Retail Sales | | 017 | 4.00 | | Rental, Leasing, & Licensing for Use of TPP | | 214 | 2.20 | | Retail Sales | | 017 | 2.00 | |
| Retail Sales (Single Item Portion over \$500) | | 407 | 1.00 | | Restaurant and Bars | | 011 | 3.20 | | Retail Sales Food for Home Consumption | | 062 | 2.00 | |
| MRRA Amount ^D | | 315 | 4.00 | | Retail Sales | | 017 | 2.20 | | MRRA Amount ^D | | 315 | 2.00 | |
| Communications | | 005 | 4.00 | | MRRA Amount ^D | | 315 | 2.20 | | Transporting | | 006 | 2.00 | |
| Transporting | | 006 | 4.00 | | Communications | | 005 | 2.20 | | | | | | |
| Utilities | | 004 | 4.00 | | Transporting | | 006 | 2.20 | | | | | | |
| | | | | | Utilities | | 004 | 2.20 | | | | | | |
| | | | | | Use Tax Purchases | | 029 | 2.20 | | | | | | |
| | | | | | Use Tax From Inventory | | 030 | 2.20 | | | | | | |

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

| TABLE 2 MUNICIPALITIES | | | | | All tax rates are expressed as percentages (%) unless otherwise noted. | | | | | | | | | |
|--|----------------------|------------------|-------------|------------|--|----------------------|------------------|-------------|------------|--|----------------------|------------------|-------------|------------|
| CITY/TOWN NAME | REGION/ CITY CODE | BUSINESS CODE | TAX RATE | COUNTY | CITY/TOWN NAME | REGION/ CITY CODE | BUSINESS CODE | TAX RATE | COUNTY | CITY/TOWN NAME | REGION/ CITY CODE | BUSINESS CODE | TAX RATE | COUNTY |
| TEMPE | TE | | | MAR | THATCHER | TC | | | GRA | TOLLESON | TN | | | MAR |
| Advertising | | 018 | 1.80 | | Amusements | | 012 | 2.50 | | Amusements | | 012 | 2.50 | |
| Amusements | | 012 | 1.80 | | Contracting – Prime | | 015 | 3.50 | | Contracting – Prime | | 015 | 2.50 | |
| Contracting – Prime | | 015 | 1.80 | | Contracting – Speculative Builders | | 016 | 3.50 | | Contracting – Speculative Builders | | 016 | 2.50 | |
| Contracting – Speculative Builders | | 016 | 1.80 | | Contracting – Owner Builder | | 037 | 3.50 | | Contracting – Owner Builder | | 037 | 2.50 | |
| Contracting – Owner Builder | | 037 | 1.80 | | Job Printing | | 010 | 2.50 | | Job Printing | | 010 | 2.50 | |
| Job Printing | | 010 | 1.80 | | Manufactured Buildings | | 027 | 2.50 | | Manufactured Buildings | | 027 | 2.50 | |
| Manufactured Buildings | | 027 | 1.80 | | Timbering and Other Extraction | | 020 | 2.50 | | Timbering and Other Extraction | | 020 | 2.50 | |
| Timbering and Other Extraction | | 020 | 1.80 | | Severance – Metal Mining | | 019 | 0.10 | | Severance – Metal Mining | | 019 | 0.10 | |
| Severance – Metal Mining | | 019 | 0.10 | | Publication | | 009 | 2.50 | | Publication | | 009 | 2.50 | |
| Publication | | 009 | 1.80 | | Hotels | | 044 | 2.50 | | Hotels | | 044 | 2.50 | |
| Hotels | | 044 | 1.80 | | Hotel/Motel (Additional Tax) ^B | | 144 | 3.00 | | Hotel/Motel (Additional Tax) ^B | | 144 | 2.00 | |
| Hotel/Motel (Additional Tax) ^B | | 144 | 5.00 | | Residential Rental, Leasing, & Licensing for Use | | 045 | 2.00 | | Residential Rental, Leasing, & Licensing for Use | | 045 | 2.50 | |
| Residential Rental, Leasing, & Licensing for Use | | 045 | 1.80 | | Commercial Rental, Leasing, & Licensing for Use | | 213 | 2.00 | | Commercial Rental, Leasing, & Licensing for Use | | 213 | 2.50 | |
| Commercial Rental, Leasing, & Licensing for Use | | 213 | 1.80 | | Rental, Leasing, & Licensing for Use of TPP | | 214 | 2.50 | | Rental, Leasing, & Licensing for Use of TPP | | 214 | 2.50 | |
| Rental, Leasing, & Licensing for Use of TPP | | 214 | 1.80 | | Restaurant and Bars | | 011 | 2.50 | | Restaurant and Bars | | 011 | 2.50 | |
| Restaurant and Bars | | 011 | 1.80 | | Retail Sales | | 017 | 2.50 | | Retail Sales | | 017 | 2.50 | |
| Retail Sales | | 017 | 1.80 | | Retail Sales (Single Item over \$5,000) | | 717 | 1.00 | | Retail Sales (Single Item Portion over \$5,000) | | 357 | 2.00 | |
| Retail Sales Food for Home Consumption | | 062 | 1.80 | | Retail Sales Food for Home Consumption | | 062 | 2.50 | | Retail Sales Food for Home Consumption | | 062 | 2.50 | |
| MRRA Amount ^D | | 315 | 1.80 | | MRRA Amount ^D | | 315 | 2.50 | | MRRA Amount ^D | | 315 | 2.50 | |
| Communications | | 005 | 1.80 | | Communications | | 005 | 2.50 | | Communications | | 005 | 2.50 | |
| Transporting | | 006 | 1.80 | | Transporting | | 006 | 2.50 | | Transporting | | 006 | 2.50 | |
| Utilities | | 004 | 1.80 | | Utilities | | 004 | 2.50 | | Utilities | | 004 | 2.50 | |
| Use Tax Purchases | | 029 | 1.80 | | Use Tax Purchases | | 029 | 2.50 | | | | | | |
| Use Tax From Inventory | | 030 | 1.80 | | Use Tax From Inventory | | 030 | 2.50 | | | | | | |

| CITY/TOWN NAME | REGION/ CITY CODE | BUSINESS CODE | TAX RATE | COUNTY |
|--|----------------------|------------------|-------------|------------|
| TOMBSTONE | TS | | | COH |
| Advertising | | 018 | 3.50 | |
| Amusements | | 012 | 3.50 | |
| Contracting – Prime | | 015 | 3.50 | |
| Contracting – Speculative Builders | | 016 | 3.50 | |
| Contracting – Owner Builder | | 037 | 3.50 | |
| Job Printing | | 010 | 3.50 | |
| Manufactured Buildings | | 027 | 3.50 | |
| Timbering and Other Extraction | | 020 | 3.50 | |
| Severance – Metal Mining | | 019 | 0.10 | |
| Publication | | 009 | 3.50 | |
| Hotels | | 044 | 3.50 | |
| Hotel/Motel (Additional Tax) ^B | | 144 | 4.00 | |
| Residential Rental, Leasing, & Licensing for Use | | 045 | 2.50 | |
| Commercial Rental, Leasing, & Licensing for Use | | 213 | 2.50 | |
| Rental, Leasing, & Licensing for Use of TPP | | 214 | 3.50 | |
| Restaurant and Bars | | 011 | 3.50 | |
| Retail Sales | | 017 | 3.50 | |
| MRRA Amount ^D | | 315 | 3.50 | |
| Communications | | 005 | 3.50 | |
| Transporting | | 006 | 3.50 | |

| CITY/TOWN NAME | REGION/ CITY CODE | BUSINESS CODE | TAX RATE | COUNTY |
|---|----------------------|------------------|-------------|------------|
| TUCSON | TU | | | PMA |
| Amusements | | 012 | 2.60 | |
| Contracting – Prime | | 015 | 2.60 | |
| Contracting – Speculative Builders | | 016 | 2.60 | |
| Contracting – Owner Builder | | 037 | 2.60 | |
| Job Printing | | 010 | 2.60 | |
| Manufactured Buildings | | 027 | 2.60 | |
| Timbering and Other Extraction | | 020 | 2.60 | |
| Severance – Metal Mining | | 019 | 0.10 | |
| Publication | | 009 | 2.60 | |
| Hotels | | 044 | 6.00 | |
| Bed Surtax (Additional Tax) (Per night) | | 035 | \$4.00 ea | |
| Commercial Rental, Leasing, & Licensing for Use | | 213 | 2.60 | |
| Rental, Leasing, & Licensing for Use of TPP | | 214 | 2.60 | |
| Restaurant and Bars | | 011 | 2.60 | |
| Retail Sales | | 017 | 2.60 | |
| MRRA Amount ^D | | 315 | 2.60 | |
| Communications | | 005 | 2.60 | |
| Public Utility (Additional Communications) ^F | | 105 | 4.50 | |
| Transporting | | 006 | 2.60 | |
| Utilities | | 004 | 2.60 | |
| Public Utility (Additional Utility) ^G | | 104 | 4.50 | |
| Public Utility Right of Way | | 133 | 1.50 | |
| Use Tax Purchases | | 029 | 2.60 | |
| Use Tax From Inventory | | 030 | 2.60 | |

| CITY/TOWN NAME | REGION/ CITY CODE | BUSINESS CODE | TAX RATE | COUNTY |
|---|----------------------|------------------|-------------|------------|
| TUSAYAN | TY | | | COC |
| 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 | 2.00 | |
| Commercial Rental, Leasing, & Licensing for Use | | 213 | 2.00 | |
| Rental, Leasing, & Licensing for Use of TPP | | 214 | 2.00 | |
| Restaurant and Bars | | 011 | 4.00 | |
| Retail Sales | | 017 | 2.00 | |
| MRRA Amount ^D | | 315 | 2.00 | |
| Communications | | 005 | 2.00 | |
| Transporting | | 006 | 2.00 | |
| Utilities | | 004 | 2.00 | |

(F) If you report under Communications (Business code 005), this city has an Additional Public Utility tax rate that must be applied and reported (Business Code 105).
 (G) If you report under Utilities (Business code 004), this city has an Additional Public Utility tax rate that must be applied and reported (Business Code 104).

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

| TABLE 2 MUNICIPALITIES | | | | | All tax rates are expressed as percentages (%) unless otherwise noted. | | | | | | | | | |
|--|----------------------|------------------|-------------|------------|--|----------------------|------------------|-------------|----------------|---|----------------------|------------------|-------------|------------|
| CITY/TOWN NAME | REGION/ CITY CODE | BUSINESS CODE | TAX RATE | COUNTY | CITY/TOWN NAME | REGION/ CITY CODE | BUSINESS CODE | TAX RATE | COUNTY | CITY/TOWN NAME | REGION/ CITY CODE | BUSINESS CODE | TAX RATE | COUNTY |
| WELLTON | WT | | | YMA | WICKENBURG | WB | | | MAR/YAV | WILLCOX | WC | | | COH |
| Advertising | | 018 | 2.50 | | Advertising | | 018 | 2.20 | | Advertising | | 018 | 3.00 | |
| Amusements | | 012 | 2.50 | | Amusements | | 012 | 2.20 | | Amusements | | 012 | 3.00 | |
| Contracting – Prime | | 015 | 2.50 | | Contracting – Prime | | 015 | 3.50 | | Contracting – Prime | | 015 | 3.00 | |
| Contracting – Speculative Builders | | 016 | 2.50 | | Contracting – Speculative Builders | | 016 | 3.50 | | Contracting – Speculative Builders | | 016 | 3.00 | |
| Contracting – Owner Builder | | 037 | 2.50 | | Contracting – Owner Builder | | 037 | 3.50 | | Contracting – Owner Builder | | 037 | 3.00 | |
| Job Printing | | 010 | 2.50 | | Feed at Wholesale | | 116 | 2.20 | | Job Printing | | 010 | 3.00 | |
| Manufactured Buildings | | 027 | 2.50 | | Job Printing | | 010 | 2.20 | | Manufactured Buildings | | 027 | 3.00 | |
| Timbering and Other Extraction | | 020 | 2.50 | | Manufactured Buildings | | 027 | 2.20 | | Timbering and Other Extraction | | 020 | 3.00 | |
| Severance – Metal Mining | | 019 | 0.10 | | Timbering and Other Extraction | | 020 | 2.20 | | Severance – Metal Mining | | 019 | 0.10 | |
| Publication | | 009 | 2.50 | | Severance – Metal Mining | | 019 | 0.10 | | Publication | | 009 | 3.00 | |
| Hotels | | 044 | 2.50 | | Publication | | 009 | 2.20 | | Hotels | | 044 | 3.00 | |
| Hotel/Motel (Additional Tax) ^B | | 144 | 2.50 | | Hotels | | 044 | 2.20 | | Hotel/Motel (Additional Tax) ^B | | 144 | 4.00 | |
| Residential Rental, Leasing, & Licensing for Use | | 045 | 2.50 | | Hotel/Motel (Additional Tax) ^B | | 144 | 3.00 | | Commercial Rental, Leasing, & Licensing for Use | | 213 | 3.00 | |
| Commercial Rental, Leasing, & Licensing for Use | | 213 | 2.50 | | Residential Rental, Leasing, & Licensing for Use | | 045 | 1.70 | | Rental, Leasing, & Licensing for Use of TPP | | 214 | 3.00 | |
| Rental, Leasing, & Licensing for Use of TPP | | 214 | 2.50 | | Commercial Rental, Leasing, & Licensing for Use | | 213 | 1.70 | | Restaurant and Bars | | 011 | 3.00 | |
| Restaurant and Bars | | 011 | 2.50 | | Rental Occupancy | | 040 | 1.70 | | Retail Sales | | 017 | 3.00 | |
| Retail Sales | | 017 | 2.50 | | Rental, Leasing, & Licensing for Use of TPP | | 214 | 2.20 | | Retail Sales (Single Item over \$1,250) | | 417 | 2.00 | |
| Retail Sales Food for Home Consumption | | 062 | 2.50 | | Restaurant and Bars | | 011 | 2.20 | | Retail Sales Food for Home Consumption | | 062 | 3.00 | |
| MRRA Amount ^D | | 315 | 2.50 | | Retail Sales | | 017 | 2.20 | | MRRA Amount ^D | | 315 | 3.00 | |
| Communications | | 005 | 2.50 | | Retail Sales (Single Item over \$5,000) | | 717 | 1.69 | | Communications | | 005 | 3.00 | |
| Transporting | | 006 | 2.50 | | Retail Sales Food for Home Consumption | | 062 | 2.20 | | Transporting | | 006 | 3.00 | |
| Utilities | | 004 | 2.50 | | MRRA Amount ^D | | 315 | 2.20 | | Utilities | | 004 | 3.00 | |
| | | | | | Communications | | 005 | 3.00 | | | | | | |
| | | | | | Transporting | | 006 | 2.20 | | | | | | |
| | | | | | Utilities | | 004 | 2.20 | | | | | | |

| CITY/TOWN NAME | REGION/ CITY CODE | BUSINESS CODE | TAX RATE | COUNTY | CITY/TOWN NAME | REGION/ CITY CODE | BUSINESS CODE | TAX RATE | COUNTY | CITY/TOWN NAME | REGION/ CITY CODE | BUSINESS CODE | TAX RATE | COUNTY |
|--|----------------------|------------------|-------------|------------|--|----------------------|------------------|-------------|----------------|---|----------------------|------------------|-------------|------------|
| WILLIAMS | WL | | | COC | WINKELMAN | WM | | | GLA/PNL | WINSLOW | WS | | | NAV |
| Advertising | | 018 | 3.50 | | Advertising | | 018 | 3.50 | | Advertising | | 018 | 3.00 | |
| Amusements | | 012 | 3.50 | | Amusements | | 012 | 3.50 | | Amusements | | 012 | 3.00 | |
| Contracting – Prime | | 015 | 3.50 | | Contracting – Prime | | 015 | 3.50 | | Contracting – Prime | | 015 | 3.00 | |
| Contracting – Speculative Builders | | 016 | 3.50 | | Contracting – Speculative Builders | | 016 | 3.50 | | Contracting – Speculative Builders | | 016 | 3.00 | |
| Contracting – Owner Builder | | 037 | 3.50 | | Contracting – Owner Builder | | 037 | 3.50 | | Contracting – Owner Builder | | 037 | 3.00 | |
| Job Printing | | 010 | 3.50 | | Job Printing | | 010 | 3.50 | | Jet Fuel Sales (cents per gallon) | | 049 | \$0.03 | |
| Manufactured Buildings | | 027 | 3.50 | | Manufactured Buildings | | 027 | 3.50 | | Job Printing | | 010 | 3.00 | |
| Timbering and Other Extraction | | 020 | 3.50 | | Timbering and Other Extraction | | 020 | 3.50 | | Manufactured Buildings | | 027 | 3.00 | |
| Severance – Metal Mining | | 019 | 0.10 | | Severance – Metal Mining | | 019 | 0.10 | | Timbering and Other Extraction | | 020 | 3.00 | |
| Publication | | 009 | 3.50 | | Publication | | 009 | 3.50 | | Severance – Metal Mining | | 019 | 0.10 | |
| Hotels | | 044 | 4.50 | | Hotels | | 044 | 3.50 | | Publication | | 009 | 3.00 | |
| Residential Rental, Leasing, & Licensing for Use | | 045 | 3.00 | | Residential Rental, Leasing, & Licensing for Use | | 045 | 3.50 | | Hotels | | 044 | 3.00 | |
| Commercial Rental, Leasing, & Licensing for Use | | 213 | 3.00 | | Commercial Rental, Leasing, & Licensing for Use | | 213 | 3.50 | | Hotel/Motel (Additional Tax) ^B | | 144 | 2.00 | |
| Rental, Leasing, & Licensing for Use of TPP | | 214 | 3.50 | | Rental, Leasing, & Licensing for Use of TPP | | 214 | 3.50 | | Commercial Rental, Leasing, & Licensing for Use | | 213 | 3.00 | |
| Restaurant and Bars | | 011 | 4.50 | | Restaurant and Bars | | 011 | 3.50 | | Rental Occupancy | | 040 | 3.00 | |
| Retail Sales | | 017 | 3.50 | | Retail Sales | | 017 | 3.50 | | Rental, Leasing, & Licensing for Use of TPP | | 214 | 3.00 | |
| MRRA Amount ^D | | 315 | 3.50 | | Retail Sales Food for Home Consumption | | 062 | 3.50 | | Restaurant and Bars | | 011 | 3.00 | |
| Communications | | 005 | 3.50 | | MRRA Amount ^D | | 315 | 3.50 | | Restaurant and Bars (Additional Tax) ^A | | 111 | 2.00 | |
| Transporting | | 006 | 3.50 | | Communications | | 005 | 3.50 | | Retail Sales | | 017 | 3.00 | |
| Utilities | | 004 | 3.50 | | Transporting | | 006 | 3.50 | | Retail Sales Food for Home Consumption | | 062 | 3.00 | |
| | | | | | Utilities | | 004 | 3.50 | | MRRA Amount ^D | | 315 | 3.00 | |
| | | | | | | | | | | Communications | | 005 | 3.00 | |
| | | | | | | | | | | Transporting | | 006 | 3.00 | |
| | | | | | | | | | | Utilities | | 004 | 3.00 | |

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

| TABLE 2 | | MUNICIPALITIES | | | <i>All tax rates are expressed as percentages (%) unless otherwise noted.</i> | | | | |
|--|----------------------|------------------|-------------|------------|---|----------------------|------------------|-------------|------------|
| CITY/TOWN NAME | REGION/ CITY CODE | BUSINESS CODE | TAX RATE | COUNTY | CITY/TOWN NAME | REGION/ CITY CODE | BUSINESS CODE | TAX RATE | COUNTY |
| YOUNGTOWN | YT | | | MAR | YUMA | YM | | | YMA |
| Advertising | | 018 | 3.00 | | Advertising | | 018 | 1.70 | |
| Amusements | | 012 | 3.00 | | Amusements | | 012 | 1.70 | |
| Contracting – Prime | | 015 | 3.00 | | Contracting – Prime | | 015 | 1.70 | |
| Contracting – Speculative Builders | | 016 | 3.00 | | Contracting – Speculative Builders | | 016 | 1.70 | |
| Contracting – Owner Builder | | 037 | 3.00 | | Contracting – Owner Builder | | 037 | 1.70 | |
| Job Printing | | 010 | 3.00 | | Job Printing | | 010 | 1.70 | |
| Manufactured Buildings | | 027 | 3.00 | | Manufactured Buildings | | 027 | 1.70 | |
| Timbering and Other Extraction | | 020 | 3.00 | | Timbering and Other Extraction | | 020 | 1.70 | |
| Severance – Metal Mining | | 019 | 0.10 | | Severance – Metal Mining | | 019 | 0.10 | |
| Publication | | 009 | 3.00 | | Publication | | 009 | 1.70 | |
| Hotels | | 044 | 3.00 | | Hotels | | 044 | 1.70 | |
| Hotel/Motel (Additional Tax) ^B | | 144 | 2.00 | | Hotel/Motel (Additional Tax) | | 144 | 2.00 | |
| Residential Rental, Leasing, & Licensing for Use | | 045 | 2.00 | | Residential Rental, Leasing, & Licensing for Use | | 045 | 1.70 | |
| Commercial Rental, Leasing, & Licensing for Use | | 213 | 2.00 | | Commercial Rental, Leasing, & Licensing for Use | | 213 | 1.70 | |
| Rental, Leasing, & Licensing for Use of TPP | | 214 | 3.00 | | Rental, Leasing, & Licensing for Use of TPP | | 214 | 1.70 | |
| Restaurant and Bars | | 011 | 3.00 | | Restaurant and Bars | | 011 | 1.70 | |
| Retail Sales | | 017 | 3.00 | | Restaurant & Bars (Additional Tax) | | 111 | 2.00 | |
| Retail Sales Food for Home Consumption | | 062 | 3.00 | | Retail Sales | | 017 | 1.70 | |
| MRRA Amount ^D | | 315 | 3.00 | | Retail Sales Food for Home Consumption | | 062 | 1.70 | |
| Communications | | 005 | 3.00 | | MRRA Amount ^D | | 315 | 1.70 | |
| Transporting | | 006 | 3.00 | | Communications | | 005 | 1.70 | |
| Utilities | | 004 | 3.00 | | Transporting | | 006 | 1.70 | |
| Use Tax Purchases | | 029 | 3.00 | | Utilities | | 004 | 1.70 | |
| Use Tax From Inventory | | 030 | 3.00 | | Wastewater Utility Service | | 485 | 1.70 | |

NOTE: Retail Tax on portion of single item over \$35,000 is taxed at zero.
 NOTE: Hotel/Motel (Additional Tax) and Restaurant & Bars (Additional Tax) are not new taxes. They were collected by the City. As of 5/1/2015 they are collected by the Department of Revenue

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

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

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

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