Transaction Privilege and Other Tax Rate Tables

RATE CHANGE(S) EFFECTIVE MAY 1, 2025

No Changes

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

No Changes

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

- **Table 1** provides the tax rates which **combine** the state's transaction privilege tax rate of 5.6% and the county excise tax rate. Table 1 also includes accounting credit rates for applicable classifications on STATE TAX ONLY. Please use the <u>Tax Rate Look-Up Tool</u>.
- Table 2 contains a list of all the city privilege tax rates and REGION / CITY CODES 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				- 11	U 11 10/		ATES FO				NTIES	_ 1/\DL			Lifect	ive may 1, 202
Business Code	TAXABLE ACTIVITIES ^a	Cochise (COH)	Coconino (COC)	Gila (GLA)	Graham (GRA)	La Paz (LAP)	Maricopa (MAR)	Mohave (MOH)	Navajo (NAV)	Pima (PMA)	Pinal (PNL)	Santa Cruz (STC)	Yavapai (YAV)	Yuma (YMA)	Apache (APA) Greenlee (GRN)	Accounting Credit Rate for Paper Filers (STATE TAX ONLY)	Accounting Credit Rate for Electronic Filers (STATE TAX ONLY)
002	Mining-Nonmetal	3.75%	4.05%	3.75%	3.75%	3.75%	3.562%	3.125%	3.643%	3.437%	3.805%	3.75%	3.593%	3.812%	3.437%	.0313%	.0375%
004	Utilities	6.60%	6.90%	6.60%	6.60%	6.60%	6.30%	5.60%	6.43%	6.10%	6.70%	6.60%	6.35%	6.712%	6.10%	.056%	.0672%
005	Communications k	6.60%	6.90%	6.60%	6.60%	6.60%	6.30%	5.60%	6.43%	6.10%	6.70%	6.60%	6.35%	6.712%	6.10%	.056%	.0672%
006	Transporting	6.60%	6.90%	6.60%	6.60%	6.60%	6.30%	5.60%	6.43%	6.10%	6.70%	6.60%	6.35%	6.712%	6.10%	.056%	.0672%
007	Private (Rail) Car	6.60%	6.90%	6.60%	6.60%	6.60%	6.30%	5.60%	6.43%	6.10%	6.70%	6.60%	6.35%	6.712%	6.10%	.056%	.0672%
800	Pipeline	6.60%	6.90%	6.60%	6.60%	6.60%	6.30%	5.60%	6.43%	6.10%	6.70%	6.60%	6.35%	6.712%	6.10%	.056%	.0672%
009	Publication	6.60%	6.90%	6.60%	6.60%	6.60%	6.30%	5.60%	6.43%	6.10%	6.70%	6.60%	6.35%	6.712%	6.10%	.056%	.0672%
010	Job Printing	6.60%	6.90%	6.60%	6.60%	6.60%	6.30%	5.60%	6.43%	6.10%	6.70%	6.60%	6.35%	6.712%	6.10%	.056%	.0672%
011	Restaurants and Bars	6.60%	6.90%	6.60%	6.60%	6.60%	6.30%	5.60%	6.43%	6.10%	6.70%	6.60%	6.35%	6.712%	6.10%	.056%	.0672%
012	Amusement	6.60%	6.90%	6.60%	6.60%	6.60%	6.30%	5.60%	6.43%	6.10%	6.70%	6.60%	6.35%	6.712%	6.10%	.056%	.0672%
013	Commercial Lease	0	0.3%	0.5%	0	0	0.5%	0	0	0.5%	0.5%	0	0	0	0	0	0
014	Personal Property Rental	6.60%	6.90%	6.60%	6.60%	6.60%	6.30%	5.60%	6.43%	6.10%	6.70%	6.60%	6.35%	6.712%	6.10%	.056%	.0672%
414	Peer-to-Peer Car Sharing	6.60%	6.90%	6.60%	6.60%	6.60%	6.30%	5.60%	6.43%	6.10%	6.70%	6.60%	6.35%	6.712%	6.10%	.056%	.0672%
015	Contracting-Prime	6.60%	6.90%	6.60%	6.60%	6.60%	6.30%	5.60%	6.43%	6.10%	6.70%	6.60%	6.35%	6.712%	6.10%	.056%	.0672%
017	Retail	6.60%	6.90%	6.60%	6.60%	6.60%	6.30%	5.60%	6.43%	6.10%	6.70%	6.60%	6.35%	6.712%	6.10%	.056%	.0672%
315	MRRA Amount	6.60%	6.90%	6.60%	6.60%	6.60%	6.30%	5.60%	6.43%	6.10%	6.70%	6.60%	6.35%	6.712%	6.10%	N/A	N/A
019	Severance–Metalliferous Mining	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	.025%	.03%
025	Transient Lodging b	6.55%	6.90%	6.60%	6.55%	6.60%	7.27%	5.50%	6.38%	6.05%	6.698%	6.60%	6.325%	6.71%	6.05%	.055%	.066%
325	Online Lodging Marketplace m	6.55%	6.60%	6.05%	6.55%	6.60%	5.72%	5.50%	6.38%	5.50%	6.148%	6.60%	6.325%	6.710%	6.05%	.055%	.066%
026	Use Tax-Utilities	6.60%	5.90%	5.60%	6.10%	6.10%	5.60%	5.60%	5.60%	6.10%	6.10%	5.60%	5.60%	6.60%	5.60%	N/A	N/A
029	Use Tax Purchases	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	N/A	N/A
030	Use Tax From Inventory	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	N/A	N/A
033	Telecommunications Devices	1.10%	1.10%	1.10%	1.10%	1.10%	1.10%	1.10%	1.10%	1.10%	1.10%	1.10%	1.10%	1.10%	1.10%	N/A	N/A
041	Municipal Water ^c	65¢	65¢	65¢	65¢	65¢	65¢	65¢	65¢	65¢	65¢	65¢	65¢	65¢	65¢	N/A	N/A
049	Jet Fuel Tax d	3.66¢	3.965¢	3.66¢	3.66¢	3.66¢	3.355¢	3.05¢	3.5563¢	3.355¢	3.66¢	3.66¢	3.507¢	3.660¢	3.355¢	N/A	N/A
051	Jet Fuel Use Tax d	3.05¢	3.05¢	3.05¢	3.05%	3.05¢	3.05¢	3.05¢	3.05¢	3.05¢	3.05¢	3.05¢	3.05¢	3.05¢	3.05¢	N/A	N/A
053/055	Rental Car Surcharge e, h	0	0	0	0	0	\$2.50	0	0	\$3.50	0	0	0	0	0	N/A	N/A
129	Use Tax Direct Payments	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	N/A	N/A
153	Rental Car Surcharge–Stadium h	0	0	0	0	0	3.25%	0	0	0	0	0	0	0	0	N/A	N/A
911	911 Telecommunications ^g	20¢	20¢	20¢	20¢	20¢	20¢	20¢	20¢	20¢	20¢	20¢	20¢	20¢	20¢	N/A	N/A
912	E911 Prepaid Wireless	0.8%	0.8%	0.8%	0.8%	0.8%	0.8%	0.8%	0.8%	0. 8%	0.8%	0.8%	0. 8%	0.8%	0.8%	N/A	N/A

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

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

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

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

TRANSACTION PRIVILEGE AND OTHER TAX RATE TABLES

Effective May 1, 2025

TABLE 2	uto Look			MUNICIPALITIES			All tax rates are expressed as percentages (%) unless otherwise in					
CITY/TOWN NAME REGION /	BUSINESS	TAX	COUNTY	CITY/TOWN NAME REGION		TAX	COUNTY		BUSINESS	TAX	COUNTY	
APACHE JUNCTION AJ	CODE	RATE	MAR/PNL	AVONDALE AV	CODE	RATE	MAR	BENSON BS	CODE	RATE	сон	
Advertising	018	2.40	WAINTINE	Advertising	018	2.50	WALK	Advertising	018	3.50	0011	
Amusements	012	2.40		Amusements	012	2.50		Amusements	012	3.50		
Contracting – Prime	015	2.40		Contracting – Prime	015	2.50		Contracting – Prime	015	4.00		
Contracting – Speculative Builders	016	2.40		Contracting – Speculative Builders	016	2.50		Contracting – Speculative Builders	016	4.00		
Contracting - Owner Builder	037	2.40		Contracting – Owner Builder	037	2.50		Contracting – Owner Builder	037	4.00		
Feed at Wholesale	116	2.40		Job Printing	010	2.50		Job Printing	010	3.50		
Job Printing	010	2.40		Manufactured Buildings	027	2.50		Jet Fuel Sales (cents per gallon)	049	\$.035		
Manufactured Buildings	027	2.40		Timbering and Other Extraction	020	2.50		Manufactured Buildings	027	3.50		
Timbering and Other Extraction	020	2.40		Severance – Metal Mining	019	0.10		Timbering and Other Extraction	020	3.50		
Severance – Metal Mining	019	0.10		Publication	009	2.50		Severance – Metal Mining	019	0.10		
Publication	009	2.40		Hotels	044	2.50		Publication	009	3.50		
Hotels	044	2.40		Hotel/Motel (Additional Tax) ^B	144	2.00		Hotels	044	3.50		
Hotel/Motel (Additional Tax) ^B	144	2.40		Commercial Rental, Leasing, & Licensing for Use		2.50		Hotel/Motel (Additional Tax) ^B	144	2.00		
Commercial Rental, Leasing, & Licensing for Use	213	2.20		Rental, Leasing, & Licensing for Use of TPP	214	2.50		Commercial Rental, Leasing, & Licensing for Use Rental, Leasing, & Licensing for Use of TPP		2.50		
Rental Occupancy Rental, Leasing, & Licensing for Use of TPP	040 214	2.20 2.40		Restaurant and Bars Retail Sales	011 017	2.50 2.50		Restaurant and Bars	214 011	2.50 3.50		
Restaurant and Bars	011	2.40		Retail Sales Retail Sales (Single Item Over \$5,000)	717	2.50 1.50		Restaurant and bars Retail Sales	017	3.50		
Retail Sales	017	2.40		Retail Sales Food for Home Consumption	062	2.50		Retail Sales (Single Item Over \$5,000)	717	1.00		
Retail Sales (Single Item Portion Over \$2,000)	297	1.40		MRRA Amount D	315	2.50		Retail Sales Food for Home Consumption	062	3.50		
Retail Sales Food for Home Consumption	062	2.40		Communications	005	2.50		MRRA Amount D	315	3.50		
MRRA Amount D	315	2.40		Transporting	006	2.50		Communications	005	3.50		
Communications	005	3.40		Utilities	004	2.50		Transporting	006	3.50		
Transporting	006	2.40		Use Tax Purchases	029	1.50		Utilities	004	3.50		
Utilities	004	3.40		Use Tax From Inventory	030	1.50		Jet Fuel Use Tax (cents per gallon)	051	\$.035		
Use Tax Purchases	029	2.40		•				Use Tax Purchases	029	3.50		
Use Tax (Single Item Portion Over \$2,000)	299	1.40						Use Tax Purchases (Single Item Over \$5,000)	729	1.00		
Use Tax From Inventory	030	2.40						Use Tax From Inventory	030	3.50		
CITY/TOWN NAME REGION /			COUNTY	CITY/TOWN NAME REGIO			COUNTY	CITY/TOWN NAME REGION/	BUSINESS	TAX	COUNTY	
CITY CODE		TAX RATE		CITY CO		TAX RATE		CITY/TOWN NAME CITY CODE	BUSINESS CODE	TAX RATE	COUNTY	
BISBEE BB	CODE	RATE	СОН	BUCKEYE BE	DE CODE	RATE	COUNTY	BULLHEAD CITY BH	CODE	RATE	COUNTY	
BISBEE BB Advertising	018	3.50	СОН	BUCKEYE BE Advertising	DE CODE 018	3.00		BULLHEAD CITY Advertising	CODE 018	2.00		
BISBEE BB Advertising Amusements	018 012	3.50 3.50	СОН	BUCKEYE BE Advertising Amusements	018 012	3.00 3.00		BULLHEAD CITY Advertising Amusements	018 012	2.00 2.00		
BISBEE BB Advertising	018	3.50	СОН	BUCKEYE BE Advertising	DE CODE 018	3.00		BULLHEAD CITY Advertising	CODE 018	2.00		
BISEE BB Advertising Amusements Contracting – Prime	018 012 015	3.50 3.50 3.50	СОН	BUCKEYE BE Advertising Amusements Contracting – Prime	018 012 015	3.00 3.00 3.00		BULLHEAD CITY Advertising Amusements Contracting – Prime	018 012 015	2.00 2.00 2.00		
BISEE BB Advertising Amusements Contracting – Prime Contracting – Speculative Builders	018 012 015 016	3.50 3.50 3.50 3.50	СОН	BUCKEYE Advertising Amusements Contracting – Prime Contracting – Speculative Builders	018 012 015 016	3.00 3.00 3.00 3.00 3.00		ETITY TOWN NAME CITY CODE BULLHEAD CITY Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder	018 012 015 016	2.00 2.00 2.00 2.00 2.00		
BISBEE BB Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder	018 012 015 016 037	3.50 3.50 3.50 3.50 3.50 3.50	СОН	BUCKEYE Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder	018 012 015 016 037	3.00 3.00 3.00 3.00 3.00 3.00		BULLHEAD CITY BH Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing Jet Fuel Sales (cents per gallon)	018 012 015 016 037 010 049	2.00 2.00 2.00 2.00 2.00 2.00 2.00 8.03		
BISEE BB Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Feed at Wholesale Job Printing Manufactured Buildings	018 012 015 016 037 116 010 027	3.50 3.50 3.50 3.50 3.50 3.50 3.50 3.50	сон	EITYTOWN NAME BUCKEYE Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Feed at Wholesale Job Printing Manufactured Buildings	018 012 015 016 037 116 010 027	3.00 3.00 3.00 3.00 3.00 3.00 3.00 3.00		Advertising Amusements Contracting – Prime Contracting – Owner Builders Contracting Je Fund Fund Fund Fundaments Contracting Je Fund Fundaments Contracting – Owner Builder Job Printing Jet Fuel Sales (cents per gallon) Manufactured Buildings	018 012 015 016 037 010 049 027	2.00 2.00 2.00 2.00 2.00 2.00 2.00 \$.03 2.00		
BISEE BB Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Feed at Wholesale Job Printing Manufactured Buildings Timbering and Other Extraction	018 012 015 016 037 116 010 027 020	3.50 3.50 3.50 3.50 3.50 3.50 3.50 3.50	СОН	EITYTOWN NAME BUCKEYE Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Feed at Wholesale Job Printing Manufactured Buildings Timbering and Other Extraction	018 012 015 016 037 116 010 027 020	3.00 3.00 3.00 3.00 3.00 3.00 3.00 3.00		Advertising Amusements Contracting – Prime Contracting – Owner Builders Contracting – Owner Builder Job Printing Jet Fuel Sales (cents per gallon) Manufactured Buildings Timbering and Other Extraction	018 012 015 016 037 010 049 027 020	2.00 2.00 2.00 2.00 2.00 2.00 2.00 \$.03 2.00 2.00		
Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Feed at Wholesale Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining	018 012 015 016 037 116 010 027 020 019	3.50 3.50 3.50 3.50 3.50 3.50 3.50 3.50	сон	Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Feed at Wholesale Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining	018 018 012 015 016 037 116 010 027 027 020 019	3.00 3.00 3.00 3.00 3.00 3.00 3.00 3.00		Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing Jet Fuel Sales (cents per gallon) Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining	018 012 015 016 037 010 049 027 020 019	2.00 2.00 2.00 2.00 2.00 2.00 2.00 \$.03 2.00 2.00 0.10		
BISBEE BB Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Feed at Wholesale Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication	018 012 015 016 037 116 010 027 020 019	3.50 3.50 3.50 3.50 3.50 3.50 3.50 3.50	сон	Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Feed at Wholesale Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication	018 018 012 015 016 037 116 010 027 020 019	3.00 3.00 3.00 3.00 3.00 3.00 3.00 3.00		ETHYTOWN NAME CITY CODE BULLHEAD CITY Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing Jet Fuel Sales (cents per gallon) Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication	018 012 015 016 037 010 049 027 020 019	2.00 2.00 2.00 2.00 2.00 2.00 \$.03 2.00 2.00 0.10 2.00		
BISEE BB Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Feed at Wholesale Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels	018 012 015 016 037 116 010 027 020 019 009	3.50 3.50 3.50 3.50 3.50 3.50 3.50 3.50	сон	EITYTOWN NAME BUCKEYE Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Feed at Wholesale Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels	018 012 015 016 037 116 010 027 020 019 009	3.00 3.00 3.00 3.00 3.00 3.00 3.00 3.00		Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing Jet Fuel Sales (cents per gallon) Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels	018 012 015 016 037 010 049 027 020 019 009	2.00 2.00 2.00 2.00 2.00 2.00 2.00 2.00		
BISEE BB Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Feed at Wholesale Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Hotel/Motel (Additional Tax) ^B	018 012 015 016 037 116 010 027 020 019 009 044 144	3.50 3.50 3.50 3.50 3.50 3.50 3.50 3.50	СОН	EITYTOWN NAME BUCKEYE Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Feed at Wholesale Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Hotel/Motel (Additional Tax) ^B	018 012 015 016 037 116 010 027 020 019 009 044 144	3.00 3.00 3.00 3.00 3.00 3.00 3.00 3.00		BULLHEAD CITY Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing Jet Fuel Sales (cents per gallon) Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Hotel/Motel (Additional Tax) ^B	018 012 015 016 037 010 049 027 020 019 009 044 144	2.00 2.00 2.00 2.00 2.00 2.00 2.00 2.00		
BISEE BB Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Feed at Wholesale Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Hotel/Motel (Additional Tax) ^B Commercial Rental, Leasing, & Licensing for Use	018 012 015 016 037 116 010 027 020 019 009 044 144 213	3.50 3.50 3.50 3.50 3.50 3.50 3.50 3.50	сон	EITYTOWN NAME BUCKEYE Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Feed at Wholesale Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Hotel/Motel (Additional Tax) ^B Commercial Rental, Leasing, & Licensing for Use	018 012 015 016 037 116 010 027 020 019 009 044 144 213	3.00 3.00 3.00 3.00 3.00 3.00 3.00 3.00		BULLHEAD CITY Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing Jet Fuel Sales (cents per gallon) Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Hotel/Motel (Additional Tax) ^B Commercial Rental, Leasing, & Licensing for Use	018 012 015 016 037 010 049 027 020 019 009 044 144 213	2.00 2.00 2.00 2.00 2.00 2.00 2.00 2.00		
BISEE BB Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Feed at Wholesale Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Hotel/Motel (Additional Tax) ^B Commercial Rental, Leasing, & Licensing for Use Rental, Leasing, & Licensing for Use of TPP	018 012 015 016 037 116 010 027 020 019 009 044 144 213 214	3.50 3.50 3.50 3.50 3.50 3.50 3.50 3.50	сон	BUCKEYE BE Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Feed at Wholesale Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Hotel/Motel (Additional Tax) ^B Commercial Rental, Leasing, & Licensing for Use Rental Occupancy	018 018 012 015 016 037 116 010 027 020 019 009 044 144 213 040	3.00 3.00 3.00 3.00 3.00 3.00 3.00 3.00	MAR	BULLHEAD CITY Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing Jet Fuel Sales (cents per gallon) Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Hotel/Motel (Additional Tax) ^B Commercial Rental, Leasing, & Licensing for Use Rental, Leasing, & Licensing for Use of TPP	018 012 015 016 037 010 049 027 020 019 009 044 144 213 214	2.00 2.00 2.00 2.00 2.00 2.00 2.00 2.00		
BISEE BB Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Feed at Wholesale Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Hotel/Motel (Additional Tax) ^B Commercial Rental, Leasing, & Licensing for Use Rental, Leasing, & Licensing for Use of TPP Restaurant and Bars	018 012 015 016 037 116 010 027 020 019 009 044 144 213 214 011	3.50 3.50 3.50 3.50 3.50 3.50 3.50 3.50	сон	BUCKEYE BE Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Contracting – Owner Builder Feed at Wholesale Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Hotel/Motel (Additional Tax) ^B Commercial Rental, Leasing, & Licensing for Use Rental Occupancy Rental, Leasing, & Licensing for Use of TPP	018 012 015 016 037 116 010 027 020 019 009 044 144 213 040 214	3.00 3.00 3.00 3.00 3.00 3.00 3.00 3.00	MAR	BULLHEAD CITY BH Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing Jet Fuel Sales (cents per gallon) Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Hotel/Motel (Additional Tax) ^B Commercial Rental, Leasing, & Licensing for Use Rental, Leasing, & Licensing for Use of TPP Restaurant and Bars	018 012 015 016 037 010 049 027 020 019 009 044 144 213 214 011	2.00 2.00 2.00 2.00 2.00 2.00 2.00 2.00		
BISEE BB Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Feed at Wholesale Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Hotel/Motel (Additional Tax) ^B Commercial Rental, Leasing, & Licensing for Use Rental, Leasing, & Licensing for Use of TPP Restaurant and Bars Retail Sales	018 012 015 016 037 116 010 027 020 019 009 044 144 213 214 011	3.50 3.50 3.50 3.50 3.50 3.50 3.50 3.50	сон	BUCKEYE Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Feed at Wholesale Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Hotel/Motel (Additional Tax) ^B Commercial Rental, Leasing, & Licensing for Use Rental Occupancy Rental, Leasing, & Licensing for Use of TPP Restaurant and Bars	018 018 012 015 016 037 116 010 027 020 019 009 044 144 213 040 214	3.00 3.00 3.00 3.00 3.00 3.00 3.00 3.00	MAR	BULLHEAD CITY Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing Jet Fuel Sales (cents per gallon) Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Hotel/Motel (Additional Tax) ^B Commercial Rental, Leasing, & Licensing for Use Rental, Leasing, & Licensing for Use of TPP Restaurant and Bars Retail Sales	018 012 015 016 037 010 049 027 020 019 009 044 144 213 214 011	2.00 2.00 2.00 2.00 2.00 2.00 2.00 2.00		
BISEE BB Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Feed at Wholesale Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Hotel/Motel (Additional Tax) ^B Commercial Rental, Leasing, & Licensing for Use Rental, Leasing, & Licensing for Use Rental, Leasing, & Licensing for Use Restaurant and Bars Retail Sales Retail Sales Retail Sales Food for Home Consumption	018 012 015 016 037 116 010 027 020 019 009 044 144 213 214 011 017	3.50 3.50 3.50 3.50 3.50 3.50 3.50 3.50	сон	BUCKEYE Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Feed at Wholesale Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Hotel/Motel (Additional Tax) ^B Commercial Rental, Leasing, & Licensing for Use Rental Occupancy Rental, Leasing, & Licensing for Use of TPP Restaurant and Bars Retail Sales	018 018 012 015 016 037 116 010 027 020 019 009 044 144 213 040 214	3.00 3.00 3.00 3.00 3.00 3.00 3.00 3.00	MAR	BULLHEAD CITY Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing Jet Fuel Sales (cents per gallon) Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Hotel/Motel (Additional Tax) ^B Commercial Rental, Leasing, & Licensing for Use Rental, Leasing, & Licensing for Use of TPP Restaurant and Bars Retail Sales MRRA Amount D	018 012 015 016 037 010 049 027 020 019 009 044 144 213 214 011 017 315	2.00 2.00 2.00 2.00 2.00 2.00 2.00 2.00		
BISEE BB Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Feed at Wholesale Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Hotel/Motel (Additional Tax) ^B Commercial Rental, Leasing, & Licensing for Use Rental, Leasing, & Licensing for Use of TPP Restaurant and Bars Retail Sales Retail Sales Food for Home Consumption MRRA Amount D	018 012 015 016 037 116 010 027 020 019 009 044 144 213 214 011 017 062 315	3.50 3.50 3.50 3.50 3.50 3.50 3.50 3.50	сон	BUCKEYE Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Feed at Wholesale Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Hotel/Motel (Additional Tax) ^B Commercial Rental, Leasing, & Licensing for Use Rental, Cocupancy Rental, Leasing, & Licensing for Use of TPP Restaurant and Bars Retail Sales Retail Sales (Single Item Over \$5,000)	018 012 015 016 037 116 010 027 020 019 009 044 144 213 040 214 011	3.00 3.00 3.00 3.00 3.00 3.00 3.00 3.00	MAR	BULLHEAD CITY Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing Jet Fuel Sales (cents per gallon) Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Hotel/Motel (Additional Tax) ^B Commercial Rental, Leasing, & Licensing for Use Rental, Leasing, & Licensing for Use of TPP Restaurant and Bars Retail Sales MRRA Amount D Communications	018 012 015 016 037 010 049 027 020 019 009 044 144 213 214 011 017 315 005	2.00 2.00 2.00 2.00 2.00 2.00 2.00 2.00		
BISEE BB Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Feed at Wholesale Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Hotel/Motel (Additional Tax) ^B Commercial Rental, Leasing, & Licensing for Use Rental Sales Retail Sales Food for Home Consumption MRRA Amount D Communications	018 012 015 016 037 116 010 027 020 019 009 044 144 213 214 011 017 062 315 005	3.50 3.50 3.50 3.50 3.50 3.50 3.50 3.50	СОН	BUCKEYE BE Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Contracting – Owner Builder Feed at Wholesale Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Hotel/Motel (Additional Tax) ^B Commercial Rental, Leasing, & Licensing for Use Rental Occupancy Rental, Leasing, & Licensing for Use of TPP Restaurant and Bars Retail Sales Retail Sales (Single Item Over \$5,000) Retail Sales Food for Home Consumption	018 012 015 016 037 116 010 027 020 019 009 044 144 213 040 214 011 017 717 062	3.00 3.00 3.00 3.00 3.00 3.00 3.00 3.00	MAR	BULLHEAD CITY BH Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing Jet Fuel Sales (cents per gallon) Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Hotel/Motel (Additional Tax) ^B Commercial Rental, Leasing, & Licensing for Use Rental, Leasing, & Licensing for Use of TPP Restaurant and Bars Retail Sales MRRA Amount D Communications Transporting	018 012 015 016 037 010 049 027 020 019 009 044 144 213 214 011 017 315 005	2.00 2.00 2.00 2.00 2.00 2.00 3.03 2.00 2.00		
BISEE BB Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Feed at Wholesale Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Hotel/Motel (Additional Tax) ^B Commercial Rental, Leasing, & Licensing for Use Rental, Leasing, & Licensing for Use Restaurant and Bars Retail Sales Retail Sales Food for Home Consumption MRRA Amount D Communications Transporting	018 012 015 016 037 116 010 027 020 019 009 044 144 213 214 011 017 062 315 005	3.50 3.50 3.50 3.50 3.50 3.50 3.50 3.50	СОН	BUCKEYE Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Contracting – Owner Builder Feed at Wholesale Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Hotel/Motel (Additional Tax) ^B Commercial Rental, Leasing, & Licensing for Use Rental Occupancy Rental, Leasing, & Licensing for Use of TPP Restaurant and Bars Retail Sales Retail Sales (Single Item Over \$5,000) Retail Sales Food for Home Consumption MRRA Amount D	018 018 012 015 016 037 116 027 020 019 009 044 144 213 040 214 011 017 717 762 315	3.00 3.00 3.00 3.00 3.00 3.00 3.00 3.00	MAR	BULLHEAD CITY Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing Jet Fuel Sales (cents per gallon) Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Hotel/Motel (Additional Tax) ^B Commercial Rental, Leasing, & Licensing for Use Rental, Leasing, & Licensing for Use of TPP Restaurant and Bars Retail Sales MRRA Amount D Communications Transporting Utilities	018 012 015 016 037 010 049 027 020 019 009 044 144 213 214 011 017 315 005 006	2.00 2.00 2.00 2.00 2.00 2.00 2.00 2.00		
BISEE BB Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Feed at Wholesale Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Hotel/Motel (Additional Tax) ^B Commercial Rental, Leasing, & Licensing for Use Rental Sales Retail Sales Food for Home Consumption MRRA Amount D Communications	018 012 015 016 037 116 010 027 020 019 009 044 144 213 214 011 017 062 315 005	3.50 3.50 3.50 3.50 3.50 3.50 3.50 3.50	СОН	BUCKEYE BE Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Contracting – Owner Builder Feed at Wholesale Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Hotel/Motel (Additional Tax) ^B Commercial Rental, Leasing, & Licensing for Use Rental Occupancy Rental, Leasing, & Licensing for Use of TPP Restaurant and Bars Retail Sales Retail Sales (Single Item Over \$5,000) Retail Sales Food for Home Consumption	018 012 015 016 037 116 010 027 020 019 009 044 144 213 040 214 011 017 717 062	3.00 3.00 3.00 3.00 3.00 3.00 3.00 3.00	MAR	BULLHEAD CITY BH Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing Jet Fuel Sales (cents per gallon) Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Hotel/Motel (Additional Tax) ^B Commercial Rental, Leasing, & Licensing for Use Rental, Leasing, & Licensing for Use of TPP Restaurant and Bars Retail Sales MRRA Amount D Communications Transporting	018 012 015 016 037 010 049 027 020 019 009 044 144 213 214 011 017 315 005	2.00 2.00 2.00 2.00 2.00 2.00 3.03 2.00 2.00		
BISEE BB Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Feed at Wholesale Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Hotel/Motel (Additional Tax) ^B Commercial Rental, Leasing, & Licensing for Use Rental, Leasing, & Licensing for Use Restaurant and Bars Retail Sales Retail Sales Food for Home Consumption MRRA Amount D Communications Transporting	018 012 015 016 037 116 010 027 020 019 009 044 144 213 214 011 017 062 315 005	3.50 3.50 3.50 3.50 3.50 3.50 3.50 3.50	СОН	BUCKEYE Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Feed at Wholesale Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Hotel/Motel (Additional Tax) ^B Commercial Rental, Leasing, & Licensing for Use Rental Occupancy Rental, Leasing, & Licensing for Use of TPP Restaurant and Bars Retail Sales Retail Sales (Single Item Over \$5,000) Retail Sales Food for Home Consumption MRRA Amount ⁰ Communications	018 018 012 015 016 037 116 010 027 020 019 009 044 144 213 040 214 011 017 717 062 315 005	3.00 3.00 3.00 3.00 3.00 3.00 3.00 3.00	MAR	BULLHEAD CITY Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing Jet Fuel Sales (cents per gallon) Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Hotel/Motel (Additional Tax) ^B Commercial Rental, Leasing, & Licensing for Use Testal Sales MRRA Amount D Communications Transporting Utilities Jet Fuel Use Tax (cents per gallon)	018 012 015 016 037 010 049 027 020 019 009 044 144 213 214 011 017 315 005 006 004 051	2.00 2.00 2.00 2.00 2.00 2.00 2.00 2.00		
BISEE BB Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Feed at Wholesale Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Hotel/Motel (Additional Tax) ^B Commercial Rental, Leasing, & Licensing for Use Rental, Leasing, & Licensing for Use Restaurant and Bars Retail Sales Retail Sales Food for Home Consumption MRRA Amount D Communications Transporting	018 012 015 016 037 116 010 027 020 019 009 044 144 213 214 011 017 062 315 005	3.50 3.50 3.50 3.50 3.50 3.50 3.50 3.50	СОН	BUCKEYE Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Contracting – Owner Builder Feed at Wholesale Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Hotel/Motel (Additional Tax) ^B Commercial Rental, Leasing, & Licensing for Use Rental Occupancy Rental, Leasing, & Licensing for Use of TPP Restaurant and Bars Retail Sales Retail Sales (Single Item Over \$5,000) Retail Sales Food for Home Consumption MRRA Amount ^D Communications Transporting Utilities Use Tax Purchases	018 018 012 015 016 037 116 010 027 020 019 009 044 144 213 040 214 011 017 717 062 315 005	3.00 3.00 3.00 3.00 3.00 3.00 3.00 3.00	MAR	BULLHEAD CITY Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing Jet Fuel Sales (cents per gallon) Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Hotel/Motel (Additional Tax) ^B Commercial Rental, Leasing, & Licensing for Use Rental, Leasing, & Licensing for Use of TPP Restaurant and Bars Retail Sales MRRA Amount D Communications Transporting Utilities Jet Fuel Use Tax (cents per gallon) Use Tax Purchases	018 012 015 016 037 010 049 027 020 019 009 044 144 213 214 011 017 315 005 006 004 051 029	2.00 2.00 2.00 2.00 2.00 2.00 2.00 2.00		
BISEE BB Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Feed at Wholesale Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Hotel/Motel (Additional Tax) ^B Commercial Rental, Leasing, & Licensing for Use Rental, Leasing, & Licensing for Use Restaurant and Bars Retail Sales Retail Sales Food for Home Consumption MRRA Amount D Communications Transporting	018 012 015 016 037 116 010 027 020 019 009 044 144 213 214 011 017 062 315 005	3.50 3.50 3.50 3.50 3.50 3.50 3.50 3.50	СОН	BUCKEYE Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Feed at Wholesale Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Hotel/Motel (Additional Tax) ^B Commercial Rental, Leasing, & Licensing for Use Rental Occupancy Rental, Leasing, & Licensing for Use of TPP Restaurant and Bars Retail Sales Retail Sales (Single Item Over \$5,000) Retail Sales Food for Home Consumption MRRA Amount ¹ Communications Transporting Utilities Use Tax Purchases Use Tax Purchases Use Tax Purchases (Single Item Over \$5,000)	018 018 012 015 016 037 116 010 027 020 019 009 044 144 213 040 214 011 017 717 717 62 315 005 006 004 029 729	3.00 3.00 3.00 3.00 3.00 3.00 3.00 3.00	MAR	BULLHEAD CITY Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing Jet Fuel Sales (cents per gallon) Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Hotel/Motel (Additional Tax) ^B Commercial Rental, Leasing, & Licensing for Use Rental, Leasing, & Licensing for Use of TPP Restaurant and Bars Retail Sales MRRA Amount D Communications Transporting Utilities Jet Fuel Use Tax (cents per gallon) Use Tax Purchases	018 012 015 016 037 010 049 027 020 019 009 044 144 213 214 011 017 315 005 006 004 051 029	2.00 2.00 2.00 2.00 2.00 2.00 2.00 2.00		
BISEE BB Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Feed at Wholesale Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Hotel/Motel (Additional Tax) ^B Commercial Rental, Leasing, & Licensing for Use Rental, Leasing, & Licensing for Use of TPP Restaurant and Bars Retail Sales Retail Sales Food for Home Consumption MRRA Amount D Communications Transporting	018 012 015 016 037 116 010 027 020 019 009 044 144 213 214 011 017 062 315 005	3.50 3.50 3.50 3.50 3.50 3.50 3.50 3.50	СОН	BUCKEYE Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Contracting – Owner Builder Feed at Wholesale Job Printing Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Hotel/Motel (Additional Tax) ^B Commercial Rental, Leasing, & Licensing for Use Rental Occupancy Rental, Leasing, & Licensing for Use of TPP Restaurant and Bars Retail Sales Retail Sales (Single Item Over \$5,000) Retail Sales Food for Home Consumption MRRA Amount ^D Communications Transporting Utilities Use Tax Purchases	018 012 015 016 037 116 010 027 020 019 009 044 144 213 040 214 011 017 717 062 315 005 006 004 029	3.00 3.00 3.00 3.00 3.00 3.00 3.00 3.00	MAR	BULLHEAD CITY Advertising Amusements Contracting – Prime Contracting – Speculative Builders Contracting – Owner Builder Job Printing Jet Fuel Sales (cents per gallon) Manufactured Buildings Timbering and Other Extraction Severance – Metal Mining Publication Hotels Hotel/Motel (Additional Tax) ^B Commercial Rental, Leasing, & Licensing for Use Rental, Leasing, & Licensing for Use of TPP Restaurant and Bars Retail Sales MRRA Amount D Communications Transporting Utilities Jet Fuel Use Tax (cents per gallon) Use Tax Purchases	018 012 015 016 037 010 049 027 020 019 009 044 144 213 214 011 017 315 005 006 004 051 029	2.00 2.00 2.00 2.00 2.00 2.00 2.00 2.00		

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

TRANSACTION PRIVILEGE AND OTHER TAX RATE TABLES

Effective May 1, 2025

TABLE 2			MUNICIPALITIES All tax rates are expressed as percentages (%) unless other							ess otherw	ise no	ted.	
	REGION / ITY CODE	BUSINESS CODE	TAX RATE	COUNTY	CITY/TOWN NAME	REGION / CITY CODE	BUSINESS CODE	TAX RATE	COUNTY	CITY/TOWN NAME REGION CITY CO		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	5.00	
Commercial Rental, Leasing, & Licensing for	r Use	213	2.00		Commercial Rental, Leasing, & Licensing for		213	3.00		Commercial Rental, Leasing, & Licensing for Us		1.80	
Rental, Leasing, & Licensing for Use of TPP		214	3.65		Rental, Leasing, & Licensing for Use of TPF	>	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 \$5,00	00)	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		REGION / TY CODE	BUSINESS CODE	TAX RATE	COUNTY
CAVE CREEK	CK			MAR	CHANDLER	CH			MAR	CHINO VALLEY	CV			YAV
Advertising		018	3.00		Advertising		018	1.50		Advertising		018	4.00	
Amusements		012	3.00		Amusements		012	1.50		Amusements		012	4.00	
Contracting – Prime		015	5.00		Contracting – Prime		015	1.50		Contracting – Prime		015	4.00	
Contracting – Speculative Builders		016	5.00		Contracting – Speculative Builders		016	1.50		Contracting – Speculative Builders		016	4.00	
Contracting – Owner Builder		037	5.00		Contracting – Owner Builder		037	1.50		Contracting – Owner Builder		037	4.00	
Feed at Wholesale		116	3.00		Job Printing		010	1.50		Job Printing		010	4.00	
Job Printing		010	3.00		Jet Fuel Sales (cents per gallon)		049	\$.023		Jet Fuel Sales (cents per gallon)		049	\$.015	
Manufactured Buildings		027	3.00		Manufactured Buildings		027	1.50		Manufactured Buildings		027	2.00	
Timbering and Other Extraction		020	3.00		Timbering and Other Extraction		020	1.50		Timbering and Other Extraction		020	4.00	
Severance – Metal Mining		019	0.10		Severance – Metal Mining		019	0.10		Severance – Metal Mining		019	0.10	
Publication		009	3.00		Publication		009	1.50		Publication		009	4.00	
Hotels		044	3.00		Hotels		044	1.50		Hotels		044	4.00	
Hotel/Motel (Additional Tax) ^B		144	4.00		Hotel/Motel (Additional Tax) ^B		144	2.90		Hotel/Motel (Additional Tax) ^B		144	4.00	
Commercial Rental, Leasing, & Licensing for	or Use	213	3.00		Commercial Rental, Leasing, & Licensing for		213	1.50		Commercial Rental, Leasing, & Licensing for	Use	213	3.00	
Rental Occupancy		040	3.00		Rental, Leasing, & Licensing for Use of TPP		214	1.50		Rental Occupancy		040	3.00	
Rental, Leasing, & Licensing for Use of TP	P	214	3.00		Restaurant and Bars		011	1.80		Rental, Leasing, & Licensing for Use of TPP		214	4.00	
Restaurant and Bars		011	3.00		Retail Sales		017	1.50		Restaurant and Bars		011	4.00	
Retail Sales		017	3.00		Retail Sales Food for Home Consumption		062	1.50		Retail Sales		017	4.00	
Retail Sales Food for Home Consumption		062	3.00		MRRA Amount D		315	1.50		Retail Sales Food for Home Consumption		062	4.00	
MRRA Amount D		315	3.00		Communications		005	2.75		MRRA Amount D		315	4.00	
Communications		005	3.00		Transporting		006	1.50		Communications		005	4.00	
Transporting		006	3.00		Utilities		004	2.75		Transporting		006	4.00	
Utilities		004	3.00		Jet Fuel Use Tax (cents per gallon)		051	\$.023		Utilities		004	4.00	
Use Tax Purchases		029	3.00		Use Tax Purchases		029	1.50		Jet Fuel Use Tax (cents per gallon)		051	\$.015	
Use Tax From Inventory		030	3.00		Use Tax From Inventory		030	1.50		Use Tax Purchases		029	3.00	
										Use Tax From Inventory		030	3.00	

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

TRANSACTION PRIVILEGE AND OTHER TAX RATE TABLES

Effective May 1, 2025

030

3.00

TABLE 2					MUNICIPALITIES			All tax rates are expressed as percentages (%) unless otherwise noted.						
	REGION /	BUSINESS	TAX RATE	COUNTY	CITY/TOWN NAME REGION CITY CO		BUSINESS	TAX RATE	COUNTY		REGION /	BUSINESS	TAX RATE	COUNTY
CLARKDALE	CD			YAV	<u>CLIFTON</u> CF				GRN	COLORADO CITY	CC			MOH
Advertising		018	3.50		Advertising		018	3.00		Advertising		018	3.00	
Amusements		012	3.50		Amusements	0.00			Amusements		012	7.00		
Contracting – Prime		015	4.50		Contracting – Prime	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	Severance – Metal Mining 019 0.10			Severance – Metal Mining		019	0.10		
Publication		009	3.50		Publication	Publication 009 3.00			Publication		009	2.00		
Hotels		044	3.50		Hotels		044	3.00		Hotels		044	7.00	
Hotel/Motel (Additional Tax) ^B		144	2.00		Commercial Rental, Leasing, & Licensing for Use		213	3.00		Hotel/Motel (Additional Tax) ^B		144	7.00	
Commercial Rental, Leasing, & Licensing f	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 TP	P	214	3.50		Restaurant and Bars		011	3.00		Rental Occupancy		040	2.00	
Restaurant and Bars		011	3.50		Retail Sales		017	3.00		Rental, Leasing, & Licensing for Use of TPP		214	2.00	
Retail Sales		017	3.50		Retail Sales (Single Item Portion Over \$9,999)		377	2.00		Restaurant and Bars		011	3.50	
Retail Sales Food for Home Consumption		062	3.00		Retail Sales Food for Home Consumption		062	3.00		Retail Sales		017	3.00	
MRRA Amount D		315	3.50		MRRA Amount D		315	3.00		Retail Sales Food for Home Consumption		062	3.00	
Communications		005	3.50		Communications		005	3.00		MRRA Amount D		315	3.00	
Transporting		006	3.50		Transporting		006	3.00		Communications		005	7.00	
Utilities		004	3.50		Utilities		004	3.00		Transporting		006	2.00	
										Utilities		004	2.00	
										Use Tax Purchases		029	3.00	

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

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

Use Tax From Inventory

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

TRANSACTION PRIVILEGE AND OTHER TAX RATE TABLES

Effective May 1, 2025

				MUNICIPALITIES	<u> </u>			All tax rates are expressed as percentages (%) unless otherwise noted					
GION / CITY CODE	BUSINESS	TAX RATE	COUNTY	CITY/TOWN NAME	REGION / CITY CODE	BUSINESS	TAX RATE	COUNTY	CITY/TOWN NAME			TAX RATE	COUNT
DL			СОН	DUNCAN	DC			GRN	EAGAR	EG			APA
	018			•									
	012			Amusements					Contracting – Prime				
	015	3.80		Contracting – Prime		015	2.00		Contracting – Speculative Builders		016	3.00	
	016	3.80		Contracting – Speculative Builders		016	2.00		Contracting – Owner Builder		037	3.00	
	037	3.80		Contracting – Owner Builder		037	2.00		Job Printing		010	3.00	
	116	3.80		Job Printing		010	2.00		Manufactured Buildings		027	3.00	
	010			Manufactured Buildings		027	2.00		Timbering and Other Extraction		020	3.00	
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000)													
	315	3.80		Utilities		004	2.00		Transporting		006		
	005	3.80							Utilities		004	3.00	
	006	3.80							Use Tax Purchases		029	3.00	
	004	3.80							Use Tax Purchases (Single Item Over \$1	,000)	159	2.00	
	029	3.80							Use Tax From Inventory		030	3.00	
er \$10,000)) 369	2.80							•				
	030	3.80											
REGION /	BUSINESS	TAX RATE	COUNTY	CITY/TOWN NAME	REGION / CITY CODE	BUSINESS	TAX RATE	COUNTY				TAX RATE	COUNTY
EM			MAR	ELOY	EL			PNL	FLAGSTAFF	FS			COC
	018	3.00		Advertising		018	3.00		Advertising		018	2.281	
				Amusements					Amusements				
				Contracting – Prime					Contracting – Prime				
				S .									
	019	0.10		Severance – Metal Mining		019	0.10		Impering and Other Extraction			2.281	
r	Use OO)	CODE CODE DL	CODE CODE RATE	CODE CODE RATE COUNTY	CODE CODE	CODE CODE RATE COON COON	SION CITY CODE RATE COUNTY CODE RATE COUNTY CODE COD	SION/CITY CODE RATE COUNTY CODE RATE COUNTY CODE CODE RATE COUNTY CODE CODE RATE COUNTY CODE C	COUNTY C	SION CITY BUSINESS TAX COUNTY CITY/TOWN NAME REGION BUSINESS TAX COUNTY COOR RATE COUNTY CITY/TOWN NAME REGION BUSINESS TAX COUNTY CITY/TOWN NAME REGION COUNTY CITY/TOWN NAME REGION	DIVIDITY BUSINESS TAX COUNTY CITY/TOWN NAME REGION CODE RATE COUNTY CITY/TOWN NAME REGION CITY/TOWN NAME REGION CODE RATE COUNTY CITY/TOWN NAME REGION CITY/TOWN NAME REGION CODE RATE COUNTY CITY/TOWN NAME REGION CODE RATE COUNTY CITY/TOWN NAME REGION CODE CODE	INVIDITY BUSINESS TAX COUNTY CITYTOWN NAME CREDIN SUSPESS TAX COUNTY CITYTOWN NAME CREDIN SUSPESS TAX COUNTY CITYTOWN NAME CREDIN SUSPESS TAX COUNTY CITYTOWN NAME CITYCODE CODE CODE CODE CODE CODE COUNTY CITYTOWN NAME CITYCODE CODE CODE CODE COUNTY CITYTOWN NAME CITYCODE CODE CODE COUNTY CITYTOWN NAME CITYCODE CODE COUNTY COUNTY	INDUCTY BUSINESS TAX COUNTY CITYTOWN NAME COUNTY COU

<u>EL MIRAGE</u> EM		MAR	<u>ELOY</u> 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
Commercial Rental, Leasing, & Licensing for Use	213	3.00	Commercial Rental, Leasing, & Licensing for Use	213	3.00	Commercial Rental, Leasing, & Licensing for Use	213	2.281
Rental, Leasing, & Licensing for Use of TPP	214	3.00	Rental Occupancy	040	3.00	Rental, Leasing, & Licensing for Use of TPP	214	2.281
Restaurant and Bars	011	3.00	Rental, Leasing, & Licensing for Use of TPP	214	3.00	Restaurant and Bars	011	4.281
Retail Sales	017	3.00	Restaurant and Bars	011	5.00	Retail Sales	017	2.281
Retail Sales Food for Home Consumption	062	3.00	Retail Sales	017	3.00	MRRA Amount D	315	2.281
MRRA Amount D	315	3.00	Retail Sales (Single Item Portion Over \$6,000)	337	1.50	Communications	005	2.281
Communications	005	3.00	Retail Sales Food for Home Consumption	062	2.00	Transporting	006	2.281
Transporting	006	3.00	MRRA Amount D	315	3.00	Utilities	004	2.281
Utilities	004	3.00	Communications	005	3.00	Public Utility Right of Way	133	2.000
Use Tax Purchases	029	3.00	Transporting	006	3.00	Use Tax Purchases	029	2.281
Use Tax From Inventory	030	3.00	Utilities	004	3.00	Use Tax From Inventory	030	2.281
			Use Tax Purchases	029	3.00			
			Use Tax Purchases-Single Item Portion Over \$6,000	339	1.50			
			Use Tax From Inventory	030	3.00			

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

TRANSACTION PRIVILEGE AND OTHER TAX RATE TABLES

030

2.90

Effective May 1, 2025

TABLE 2				MUNICIPALITIES					All tax rates are expressed as percentages (%) unless otherwise noted.							
	REGION /	BUSINESS	TAX RATE	COUNTY		REGION / CITY CODE	BUSINESS	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		Commercial Rental, Leasing, & Licensing for Use	213	4.00				
Commercial Rental, Leasing, & Licensing for	r 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 TF	P	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

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

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

CITY/TOWN NAME	REGION / CITY CODE	BUSINESS CODE	TAX RATE	COUNTY
<u>GLENDALE</u>	GE			MAR
Advertising		018	2.90	
Amusements		012	2.90	
Contracting – Prime		015	2.90	
Contracting – Speculative Builders		016	2.90	
Contracting – Owner Builder		037	2.90	
Job Printing		010	2.90	
Jet Fuel Sales (cents per gallon)		049	\$.028	
Manufactured Buildings		027	2.90	
Timbering and Other Extraction		020	2.90	
Severance – Metal Mining		019	0.10	
Publication		009	2.90	
Hotels		044	2.90	
Hotel/Motel (Additional Tax) ^B		144	5.00	
Commercial Rental, Leasing, & Licer	nsing for Use	213	2.90	
Rental, Leasing, & Licensing for Use	of TPP	214	2.90	
Restaurant and Bars		011	3.90	
Retail Sales		017	2.90	
Retail Sales (Single Item Over \$5,00		717	2.20	
Retail Sales Food for Home Consum	ption	062	2.50	
MRRA Amount D		315	2.90	
Communications		005	6.10	
Transporting		006	2.90	
Utilities		004	2.90	
Jet Fuel Use Tax (cents per gallon)		051	\$.028	
Use Tax Purchases		029	2.90	
Use Tax (Single Item Over \$5,000)		729	2.20	
Use Tax From Inventory		030	2.90	

(A)	Additional Tax means in addition to Restaurant Tax.
é	If you report under Hotel (Rusiness code 044) this city

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

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

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

TRANSACTION PRIVILEGE AND OTHER TAX RATE TABLES

Effective May 1, 2025

TABLE 2				MUNICIPALITIES						All tax rates are expressed as percentages (%) unless otherwise noted.							
CITY/TOWN NAME	REGION / CITY CODE	BUSINESS	TAX RATE	COUNTY		REGION /	BUSINESS	TAX RATE	COUNTY			USINESS CODE	TAX RATE	COUNTY			
GLOBE	GL			GLA	GOODYEAR	GY			MAR	GUADALUPE	GU			MAR			
Advertising		018	3.30		Advertising		018	2.50		Advertising		018	4.00				
Amusements		012	3.30		Amusements		012	2.50		Amusements		012	5.00				
Contracting – Prime		015	3.30		Contracting – Prime		015	3.50		Contracting – Prime		015	4.00				
Contracting – Speculative Builders		016	3.30		Contracting – Speculative Builders		016	3.50		Contracting – Speculative Builders		016	4.00				
Contracting – Owner Builder		037	3.30		Contracting – Owner Builder		037	3.50		Contracting – Owner Builder		037	4.00				
Job Printing		010	3.30		Job Printing		010	2.50		Job Printing		010	4.00				
Manufactured Buildings		027	3.30		Jet Fuel Sales (cents per gallon)		049	\$.03		Manufactured Buildings		027	4.00				
Timbering and Other Extraction		020	3.30		Manufactured Buildings		027	2.50		Timbering and Other Extraction		020	4.00				
Severance – Metal Mining		019	0.10		Timbering and Other Extraction		020	2.50		Severance – Metal Mining		019	0.10				
Publication		009	3.30		Severance - Metal Mining		019	0.10		Publication		009	4.00				
Hotels		044	3.30		Publication		009	2.50		Hotels		044	4.00				
Hotel/Motel (Additional Tax) ^B		144	3.00		Hotels		044	2.50		Hotel/Motel (Additional Tax) ^B		144	6.00				
Commercial Rental, Leasing, & Licensi	ing for Use	213	2.00		Hotel/Motel (Additional Tax) ^B		144	2.50		Commercial Rental, Leasing, & Licensing for U	se	213	3.00				
Rental, Leasing, & Licensing for Use o	f TPP	214	3.30		Commercial Rental, Leasing, & Licensing for	r Use	213	2.50		Rental, Leasing, & Licensing for Use of TPP		214	4.00				
Restaurant and Bars		011	3.30		Rental, Leasing, & Licensing for Use of TPF	•	214	2.50		Restaurant and Bars		011	5.00				
Retail Sales		017	3.30		Restaurant and Bars		011	4.00		Retail Sales		017	4.00				
Retail Sales Food for Home Consumpt	ion	062	2.30		Retail Sales		017	2.50		Retail Sales Food for Home Consumption		062	4.00				
MRRA Amount D		315	3.30		Retail Sales (Single Item Over \$5,000)		717	1.20		MRRA Amount D		315	4.00				
Communications		005	3.30		Retail Sales Food for Home Consumption		062	2.00		Communications		005	4.00				
Transporting		006	3.30		MRRA Amount D		315	2.50		Transporting		006	4.00				
Utilities		004	3.30		Communications		005	2.50		Utilities		004	4.00				
Use Tax Purchases		029	3.30		Transporting		006	2.50		Use Tax Purchases		029	4.00				
Use Tax from Inventory		030	3.30		Utilities		004	2.50		Use Tax From Inventory		030	4.00				
					Jet Fuel Use Tax (cents per gallon)		051	\$.03									
					Use Tax Purchases		029	2.50		NOTE: Hotel/Motel (Additional Tax) is not a new	tax.						
					Use Tax Purchases (Single Item Over \$5,00	00)	729	1.20		It was collected by the City. As of 4/1/2015 it is							
					Use Tax From Inventory	,	030	2.50		collected by the Department of Revenue.							

	EGION / TY CODE	BUSINESS CODE	TAX RATE	COUNTY	CITY/TOWN NAME REG	ION / CODE	BUSINESS	TAX RATE	COUNTY		REGION / ITY CODE	BUSINESS	TAX RATE	
	HY	7722		GLA	HOLBROOK H		772		NAV	HUACHUCA CITY	НС	7722		
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	
eed at Wholesale		116	3.00		Manufactured Buildings		027	3.00		Feed at Wholesale		116	1.90	
ob Printing		010	3.00		Timbering and Other Extraction		020	3.00		Job Printing		010	1.90	
lanufactured Buildings		027	3.00		Severance – Metal Mining		019	0.10		Manufactured Buildings		027	1.90	
imbering 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	
ublication		009	3.00		Hotel/Motel (Additional Tax) ^B		144	2.00		Publication		009	1.90	
lotels		044	3.00		Commercial Rental, Leasing, & Licensing for U	Jse	213	3.00		Hotels		044	1.90	
lotel/Motel (Additional Tax) ^B		144	2.00		Rental, Leasing, & Licensing for Use of TPP		214	3.00		Commercial Rental, Leasing, & Licensing for	Use	213	1.00	
commercial Rental, Leasing, & Licensing for	or Use	213	3.00		Restaurant and Bars		011	3.00		Rental Occupancy		040	1.90	
tental 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 TPF	Р	214	3.00		Retail Sales Food for Home Consumption		062	3.00		Restaurant and Bars		011	1.90	
Restaurant and Bars		011	3.00		MRRA Amount D		315	3.00		Retail Sales		017	1.90	
Retail Sales		017	3.00		Communications		005	3.00		Retail Sales Food for Home Consumption		062	1.90	
Retail Sales Food for Home Consumption		062	3.00		Transporting		006	3.00		MRRA Amount D		315	1.90	
/IRRA Amount ^D		315	3.00		Utilities		004	3.00		Communications		005	1.90	
communications		005	3.00		Use Tax Purchases		029	3.00		Transporting		006	1.90	
ransporting		006	3.00		Use Tax From Inventory		030	3.00		Utilities		004	1.90	
tilities		004	3.00		·					Use Tax Purchases		029	1.90	
Jse Tax Purchases		029	3.00							Use Tax From Inventory		030	1.90	
Jse Tax From Inventory		030	3.00											

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

TABLE 2

TRANSACTION PRIVILEGE AND OTHER TAX RATE TABLES

MUNICIPALITIES

TAX RATE TABLES Effective May 1, 2025

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

CITY/TOWN NAME	REGION / CITY CODE	BUSINESS	TAX RATE	COUNTY	CITY/TOWN NAME	REGION /	BUSINESS	TAX RATE	COUNTY	CITY/TOWN NAME	EGION / TY CODE	BUSINESS	TAX RATE	COUNTY
JEROME	JO			YAV	KEARNY	KN			PNL	KINGMAN	KM			МОН
Advertising		018	3.50		Advertising		018	4.00		Advertising		018	2.50	
Amusements		012	3.50		Amusements		012	4.00		Amusements		012	2.50	
Contracting – Prime		015	3.00		Contracting – Prime		015	4.00		Contracting – Prime		015	2.50	
Contracting – Speculative Builders		016	3.00		Contracting – Speculative Builders		016	4.00		Contracting – Speculative Builders		016	2.50	
Contracting – Owner Builder		037	3.00		Contracting – Owner Builder		037	4.00		Contracting – Owner Builder		037	2.50	
Job Printing		010	3.50		Job Printing		010	4.00		Job Printing		010	2.50	
Manufactured Buildings		027	3.50		Manufactured Buildings		027	4.00		Manufactured Buildings		027	2.50	
Timbering and Other Extraction		020	3.50		Timbering and Other Extraction		020	4.00		Timbering and Other Extraction		020	2.50	
Severance – Metal Mining		019	0.10		Publication		009	4.00		Severance – Metal Mining		019	0.10	
Publication		009	3.50		Hotels		044	4.00		Publication		009	2.50	
Hotels		044	3.50		Hotel/Motel (Additional Tax) ^B		144	4.00		Hotels		044	2.50	
Hotel/Motel (Additional Tax) ^B		144	3.00		Commercial Rental, Leasing, & Licensing fo	r Use	213	2.50		Hotel/Motel (Additional Tax) ^B		144	4.00	
Commercial Rental, Leasing, & Licer	nsing 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	TAX RATE	COUNTY	CITY/TOWN NAME	REGION / CITY CODE	BUSINESS	TAX RATE	COUNTY		EGION / TY CODE	BUSINESS	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 o	f TPP	214	2.00		Commercial Rental, Leasing, & Licensing	g for Use	213	2.80		Commercial Rental, Leasing, & Licensing for	Use	213	4.00	
Rental Occupancy		040	2.00		Rental, Leasing, & Licensing for Use of T	ГРР	214	2.80		Rental, Leasing, & Licensing for Use of TPP		214	4.00	
Restaurant and Bars		011	2.00		Restaurant and Bars		011	2.80		Restaurant and Bars		011	4.00	
Restaurant and Bars (Additional Tax)		111	1.00		Retail Sales		017	2.80		Retail Sales		017	4.00	
Retail Sales		017	2.00		Retail Sales Food for Home Consumptio	n	062	2.80		Retail Sales Food for Home Consumption		062	4.00	
MRRA Amount D		315	2.00		MRRA Amount D		315	2.80		MRRA Amount D		315	4.00	
Communications		005	2.00		Communications		005	2.80		Communications		005	4.00	
Transporting		006	2.00		Transporting		006	2.80		Transporting		006	4.00	
Utilities		004	2.00		Utilities		004	2.80		Utilities		004	4.00	
Jet Fuel Use Tax (cents per gallon)		051	\$.03		Use Tax Purchases		029	2.80		Use Tax Purchases		029	2.00	
Use Tax Purchases		029	2.00		Use Tax From Inventory		030	2.80		Use Tax From Inventory		030	2.00	
Use Tax From Inventory		030	2.00											

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

TRANSACTION PRIVILEGE AND OTHER TAX RATE TABLES

Effective May 1, 2025

030

BUSINESS TAX

2.00

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

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

CITY/TOWN NAME	CITY CODE	CODE	RATE	COUNT
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 Us	e of TPP	214	2.50	
Restaurant and Bars		011	2.50	
Retail Sales		017	2.50	
MRRA Amount D		315	2.50	
Transporting		006	2.50	
Utilities		004	4.00	

Use Tax From Inventory

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).

⁽C) "Additional Tax" means in addition to Commercial Lease. (D) Report amount due on materials purchased exempt from tax and incorporated into a Maintenance, Repair, Replacement or Alteration (MRRA) project.

TRANSACTION PRIVILEGE AND OTHER TAX RATE TABLES

Effective May 1, 2025

1.80

030

Use Tax From Inventory

TABLE 2	un ival	C LOUR-U	1001		MUNICIPALITIES				ates are expressed as percentages (%) unle	ss other		
DE	GION /	BUSINESS	TAX		DECION	BUSINESS	TAX		DECION /	BUSINESS	TAX	
CITY/TOWN NAME	Y CODE	CODE	RATE	COUNTY	CITY COD		RATE	COUNTY	CITY/TOWN NAME CITY CODE	CODE	RATE	COUNTY
	PG	0.10		COC	PARADISE VALLEY PV	0.40	0.50	MAR	PARKER PK	0.40		LAP
Advertising		018	3.00		Advertising	018	2.50		Advertising	018	2.00	
Amusements		012	3.00		Amusements	012	2.50		Amusements	012	2.00	
Contracting – Prime		015	3.00		Contracting – Prime	015	2.50		Contracting – Prime	015	2.00	
Contracting – Speculative Builders		016	3.00		Contracting – Speculative Builders	016	2.50		Contracting – Speculative Builders	016	2.00	
Contracting – Owner Builder		037	3.00		Contracting – Owner Builder	037	2.50		Contracting – Owner Builder	037	2.00	
Job Printing		010	3.00		Job Printing	010	2.50		Job Printing	010	2.00	
Manufactured Buildings		027	3.00		Manufactured Buildings	027	2.50		Manufactured Buildings	027	2.00	
Timbering and Other Extraction		020	3.00		Timbering and Other Extraction	020	2.50		Timbering and Other Extraction	020	2.00	
Severance – Metal Mining		019	0.10		Severance – Metal Mining	019	0.10		Severance – Metal Mining	019	0.10	
Publication		009	3.00		Publication	009	2.50		Publication	009	2.00	
Hotels		044	5.00		Hotels	044	2.50		Hotels	044	2.00	
Hotel/Motel (Additional Tax) B		144	5.00		Hotel/Motel (Additional Tax) B	144	3.40		Hotel/Motel (Additional Tax) B	144	4.00	
Commercial Rental, Leasing, & Licensing for U	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		005	3.00		Communications	005	2.50		Utilities	004	3.00	
Utilities		004	3.00		Transporting	005	2.50		Othlides	004	3.00	
Use Tax Purchases		029			Utilities							
	١٥٥١		3.00		Use Tax Purchases	004	2.50					
Use Tax Purch (Single Item Portion Over \$3,0 Use Tax From Inventory	100)	389 030	2.00 3.00		Use Tax Functionses Use Tax From Inventory	029 030	2.50 2.50					
CITY/TOWN NAME CITY	GION / Y CODE	BUSINESS CODE	TAX RATE	COUNTY	CITY/TOWN NAME REGION.		TAX RATE	COUNTY	CITY/TOWN NAME REGION / CITY CODE	BUSINESS CODE	TAX RATE	COUNTY
	PA	040	2.00	STC	PAYSON PS	040	2.00	GLA	PEORIA PE			MAR/YA
Advertising		018	3.00		Advertising	018	3.88		Advertising	018	1.80	
Amusements		012	3.00		Amusements	012	3.88		Amusements	012	2.80	
Contracting – Prime		015	3.00		Contracting – Prime	015	3.88		Contracting – Prime	015	1.80	
Contracting – Speculative Builders		016	3.00		Contracting – Speculative Builders	016	3.88		Contracting – Speculative Builders	016	1.80	
Contracting – Owner Builder		037	3.00		Contracting – Owner Builder	037	3.88		Contracting – Owner Builder	037	1.80	
Feed at Wholesale		116	3.00		Job Printing	010	3.88		Job Printing	010	1.80	
Job Printing		010	3.00		Manufactured Buildings	027	3.88		Manufactured Buildings	027	1.80	
Manufactured Buildings		027	3.00		Timbering and Other Extraction	020	3.88		Timbering and Other Extraction	020	1.80	
Timbering and Other Extraction		020	3.00		Severance – Metal Mining	019	0.10		Severance – Metal Mining	019	0.10	
Severance – Metal Mining		019	0.10		Publication	009	3.88		Publication	009	1.80	
Publication		009			Hotels	044	3.88		Hotels	044	1.80	
Hotels			3.00		_							
Hotel/Motel (Additional Tax) ^B		044	3.00		Hotel/Motel (Additional Tax) ^B	144	5.00			144	3.80	
		044 144	3.00 3.00		Hotel/Motel (Additional Tax) ^B Commercial Rental, Leasing, & Licensing for Use	144 213	5.00 3.88		Hotel/Motel (Additional Tax) ^B		3.80 1.80	
Commercial Rental, Leasing, & Licensing for U	Use	044 144 213	3.00 3.00 3.00		Hotel/Motel (Additional Tax) ^B Commercial Rental, Leasing, & Licensing for Use Rental Occupancy	144 213 040	5.00 3.88 2.00			144		
Rental Occupancy	Use	044 144 213 040	3.00 3.00 3.00 3.00		Hotel/Motel (Additional Tax) ^B Commercial Rental, Leasing, & Licensing for Use Rental Occupancy Rental, Leasing, & Licensing for Use of TPP	144 213 040 214	5.00 3.88 2.00 3.88		Hotel/Motel (Additional Tax) ^B Commercial Rental, Leasing, & Licensing for Use	144 213	1.80	
Rental Occupancy Rental, Leasing, & Licensing for Use of TPP	Use	044 144 213 040 214	3.00 3.00 3.00 3.00 3.00		Hotel/Motel (Additional Tax) ^B Commercial Rental, Leasing, & Licensing for Use Rental Occupancy Rental, Leasing, & Licensing for Use of TPP Restaurant and Bars	144 213 040 214 011	5.00 3.88 2.00 3.88 3.88		Hotel/Motel (Additional Tax) ^B Commercial Rental, Leasing, & Licensing for Use Rental Occupancy	144 213 040	1.80 1.80	
Rental Occupancy Rental, Leasing, & Licensing for Use of TPP Restaurant and Bars	Use	044 144 213 040 214 011	3.00 3.00 3.00 3.00		Hotel/Motel (Additional Tax) ^B Commercial Rental, Leasing, & Licensing for Use Rental Occupancy Rental, Leasing, & Licensing for Use of TPP Restaurant and Bars Retail Sales	144 213 040 214 011 017	5.00 3.88 2.00 3.88 3.88 3.88		Hotel/Motel (Additional Tax) ^B Commercial Rental, Leasing, & Licensing for Use Rental Occupancy Rental, Leasing, & Licensing for Use of TPP	144 213 040 214 011	1.80 1.80 1.80 2.80	
Rental Occupancy Rental, Leasing, & Licensing for Use of TPP	Use	044 144 213 040 214 011 017	3.00 3.00 3.00 3.00 3.00		Hotel/Motel (Additional Tax) ^B Commercial Rental, Leasing, & Licensing for Use Rental Occupancy Rental, Leasing, & Licensing for Use of TPP Restaurant and Bars	144 213 040 214 011 017 062	5.00 3.88 2.00 3.88 3.88 3.88 3.88		Hotel/Motel (Additional Tax) ^B Commercial Rental, Leasing, & Licensing for Use Rental Occupancy Rental, Leasing, & Licensing for Use of TPP Restaurant and Bars	144 213 040 214 011 017	1.80 1.80 1.80	
Rental Occupancy Rental, Leasing, & Licensing for Use of TPP Restaurant and Bars	Use	044 144 213 040 214 011	3.00 3.00 3.00 3.00 3.00 3.00		Hotel/Motel (Additional Tax) ^B Commercial Rental, Leasing, & Licensing for Use Rental Occupancy Rental, Leasing, & Licensing for Use of TPP Restaurant and Bars Retail Sales	144 213 040 214 011 017	5.00 3.88 2.00 3.88 3.88 3.88		Hotel/Motel (Additional Tax) ^B Commercial Rental, Leasing, & Licensing for Use Rental Occupancy Rental, Leasing, & Licensing for Use of TPP Restaurant and Bars Retail Sales Retail Sales Food for Home Consumption	144 213 040 214 011 017 062	1.80 1.80 1.80 2.80 1.80 1.60	
Rental Occupancy Rental, Leasing, & Licensing for Use of TPP Restaurant and Bars Retail Sales	Use	044 144 213 040 214 011 017	3.00 3.00 3.00 3.00 3.00 3.00 3.00		Hotel/Motel (Additional Tax) ^B Commercial Rental, Leasing, & Licensing for Use Rental Occupancy Rental, Leasing, & Licensing for Use of TPP Restaurant and Bars Retail Sales Retail Sales Food for Home Consumption	144 213 040 214 011 017 062	5.00 3.88 2.00 3.88 3.88 3.88 3.88		Hotel/Motel (Additional Tax) ^B Commercial Rental, Leasing, & Licensing for Use Rental Occupancy Rental, Leasing, & Licensing for Use of TPP Restaurant and Bars Retail Sales Retail Sales Food for Home Consumption MRRA Amount ^D	144 213 040 214 011 017 062 315	1.80 1.80 1.80 2.80 1.80 1.60 1.80	
Rental Occupancy Rental, Leasing, & Licensing for Use of TPP Restaurant and Bars Retail Sales Retail Sales Food for Home Consumption	Use	044 144 213 040 214 011 017 062	3.00 3.00 3.00 3.00 3.00 3.00 3.00 2.50		Hotel/Motel (Additional Tax) ^B Commercial Rental, Leasing, & Licensing for Use Rental Occupancy Rental, Leasing, & Licensing for Use of TPP Restaurant and Bars Retail Sales Retail Sales Food for Home Consumption MRRA Amount ^D	144 213 040 214 011 017 062 315	5.00 3.88 2.00 3.88 3.88 3.88 3.88 3.88		Hotel/Motel (Additional Tax) ^B Commercial Rental, Leasing, & Licensing for Use Rental Occupancy Rental, Leasing, & Licensing for Use of TPP Restaurant and Bars Retail Sales Retail Sales Food for Home Consumption MRRA Amount ^D Communications	144 213 040 214 011 017 062 315 005	1.80 1.80 1.80 2.80 1.80 1.60 1.80	
Rental Occupancy Rental, Leasing, & Licensing for Use of TPP Restaurant and Bars Retail Sales Retail Sales Food for Home Consumption MRRA Amount D	Use	044 144 213 040 214 011 017 062 315	3.00 3.00 3.00 3.00 3.00 3.00 3.00 2.50 3.00		Hotel/Motel (Additional Tax) ^B Commercial Rental, Leasing, & Licensing for Use Rental Occupancy Rental, Leasing, & Licensing for Use of TPP Restaurant and Bars Retail Sales Retail Sales Food for Home Consumption MRRA Amount ^D Communications	144 213 040 214 011 017 062 315 005	5.00 3.88 2.00 3.88 3.88 3.88 3.88 3.88 3.88		Hotel/Motel (Additional Tax) ^B Commercial Rental, Leasing, & Licensing for Use Rental Occupancy Rental, Leasing, & Licensing for Use of TPP Restaurant and Bars Retail Sales Retail Sales Food for Home Consumption MRRA Amount ^D Communications Transporting	144 213 040 214 011 017 062 315 005 006	1.80 1.80 1.80 2.80 1.80 1.60 1.80 1.80	
Rental Occupancy Rental, Leasing, & Licensing for Use of TPP Restaurant and Bars Retail Sales Retail Sales Food for Home Consumption MRRA Amount D Communications	Use	044 144 213 040 214 011 017 062 315 005	3.00 3.00 3.00 3.00 3.00 3.00 3.00 2.50 3.00 3.00		Hotel/Motel (Additional Tax) ^B Commercial Rental, Leasing, & Licensing for Use Rental Occupancy Rental, Leasing, & Licensing for Use of TPP Restaurant and Bars Retail Sales Retail Sales Food for Home Consumption MRRA Amount ^D Communications Transporting	144 213 040 214 011 017 062 315 005	5.00 3.88 2.00 3.88 3.88 3.88 3.88 3.88 3.88		Hotel/Motel (Additional Tax) ^B Commercial Rental, Leasing, & Licensing for Use Rental Occupancy Rental, Leasing, & Licensing for Use of TPP Restaurant and Bars Retail Sales Retail Sales Food for Home Consumption MRRA Amount ^D Communications	144 213 040 214 011 017 062 315 005	1.80 1.80 1.80 2.80 1.80 1.60 1.80	

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

030

2.30

Use Tax From Inventory

TRANSACTION PRIVILEGE AND OTHER TAX RATE TABLES

Effective May 1, 2025

TAX RATE

3.00 3.00 3.00 3.00 3.00 3.00 3.00 3.00 0.10 3.00 3.00 3.00 3.00 3.00 3.00 2.00 3.00 1.50 3.00 3.00 3.00 3.00 3.00

COUNTY NAV

TABLE 2					MUNICIPALITIES	S		All tax rates are expressed as percentages (%) unless otherwise						
CITY/TOWN NAME	REGION / CITY CODE	BUSINESS	TAX RATE	COUNTY	CITY/TOWN NAME	REGION / CITY CODE	BUSINESS	TAX RATE	COUNTY	CITY/TOWN NAME REG		BUSINESS		
PHOENIX	PX			MAR	<u>PIMA</u>	PM			GRA	PINETOP-LAKESIDE P	P			
Advertising		018	0.50		Advertising		018	2.00		Advertising		018		
Amusements		012	2.30		Amusements		012	2.00		Amusements		012		
Contracting – Prime		015	2.30		Contracting – Prime		015	3.00		Contracting – Prime		015		
Contracting – Speculative Builde	ers	016	2.30		Contracting – Speculative Builders		016	3.00		Contracting – Speculative Builders		016		
Contracting – Owner Builder		037	2.30		Contracting – Owner Builder		037	3.00		Contracting – Owner Builder		037		
Job Printing		010	2.30		Job Printing		010	2.00		Job Printing		010		
Jet Fuel Sales (cents per gallon)		049	\$.0073		Manufactured Buildings		027	2.00		Manufactured Buildings		027		
Manufactured Buildings		027	2.30		Timbering and Other Extraction		020	2.00		Timbering and Other Extraction		020		
Timbering and Other Extraction		020	2.30		Severance – Metal Mining		019	0.10		Severance – Metal Mining		019		
Severance – Metal Mining		019	0.10		Publication		009	2.00		Publication		009		
Publication		009	2.30		Hotels		044	2.00		Hotels		044		
Hotels		044	2.30		Commercial Rental, Leasing, & Licen	sing for Use	213	2.00		Hotel/Motel (Additional Tax) ^B		144		
Hotel/Motel (Additional Tax) ^B		144	3.00		Rental, Leasing, & Licensing for Use	of TPP	214	2.00		Commercial Rental, Leasing, & Licensing for Us	se .	213		
Commercial Rental, Leasing, & I	Licensing for Use	213	2.30		Restaurant and Bars		011	2.00		Rental, Leasing, & Licensing for Use of TPP		214		
Commercial Lease (Additional T	ax) ^c	313	0.10		Retail Sales		017	2.00		Restaurant and Bars		011		
Rental Occupancy		040	2.30		Retail Sales Food for Home Consump	ption	062	2.00		Restaurant and Bars (Additional Tax) A		111		
Rental, Leasing, & Licensing for	Use of TPP	214	2.30		MRRA Amount D		315	2.00		Retail Sales		017		
Short-Term Motor Vehicle Rental (A	Additional Tax) ^E	114	2.00		Communications		005	2.00		Retail Sales (Single Item Portion Over \$5,000)		357		
Restaurant and Bars		011	2.30		Transporting		006	2.00		Retail Sales Food for Home Consumption		062		
Retail Sales		017	2.30		Utilities		004	2.00		MRRA Amount D		315		
Retail Sales (Single Item Portion	over \$13,886)	164	2.00							Communications		005		
MRRA Amount D		315	2.30							Transporting		006		
Communications		005	4.70							Utilities		004		
Transporting		006	2.30											
Utilities		004	2.70											
Wastewater Removal Services		485	2.70											
Jet Fuel Use Tax (cents per galle	on)	051	\$.0073	32										
Use Tax Purchases		029	2.30											
Use Tax Purch (Single Item Portion	on over \$13,886)	168	2.00											

	EGION / TY CODE	BUSINESS	TAX RATE	COUNTY	CITY/TOWN NAME	REGION /	BUSINESS CODE	TAX RATE	COUNTY	CITY/TOWN NAME REG		BUSINESS	TAX RATE	
PRESCOTT	PR			YAV	PRESCOTT VALLEY	PL			YAV	QUARTZSITE Q	Z			
Advertising		018	2.95		Advertising		018	2.83		Amusements		012	2.50	
Amusements		012	2.95		Amusements		012	2.83		Contracting – Prime		015	3.50	
Contracting – Prime		015	2.95		Contracting – Prime		015	2.83		Contracting – Speculative Builders		016	3.50	
Contracting – Speculative Builders		016	2.95		Contracting – Speculative Builders		016	2.83		Contracting – Owner Builder		037	3.50	
Contracting – Owner Builder		037	2.95		Contracting – Owner Builder		037	2.83		Job Printing		010	2.50	
Feed at Wholesale		116	2.95		Job Printing		010	2.83		Manufactured Buildings		027	3.50	
lob Printing		010	2.95		Manufactured Buildings		027	2.83		Timbering and Other Extraction		020	2.50	
Jet Fuel Sales (cents per gallon)		049	\$.015		Timbering and Other Extraction		020	2.83		Severance – Metal Mining		019	0.10	
Manufactured Buildings		027	2.95		Severance – Metal Mining		019	0.10		Publication		009	2.50	
Fimbering and Other Extraction		020	2.95		Publication		009	2.83		Hotels		044	5.50	
Severance – Metal Mining		019	0.10		Hotels		044	2.83		Commercial Rental, Leasing, & Licensing for	Use	213	2.50	
Publication		009	2.95		Hotel/Motel (Additional Tax) ^B		144	2.83		Rental, Leasing, & Licensing for Use of TPP		214	2.50	
Hotels		044	2.95		Rental, Leasing, & Licensing for Use of 1	TPP	214	2.83		Restaurant and Bars		011	3.00	
Hotel/Motel (Additional Tax) ^B		144	3.00		Restaurant and Bars		011	2.83		Retail Sales		017	2.50	
Commercial Rental, Leasing, & Licensing for		213	2.95		Retail Sales		017	2.83		Retail Sales (Single Item Portion Over \$10,00	0)	367	1.00	
Rental, Leasing, & Licensing for Use of TPP		214	2.95		Retail Sales Food for Home Consumptio	n	062	2.83		MRRA Amount ^D		315	2.50	
Restaurant and Bars		011	2.95		MRRA Amount D		315	2.83		Communications		005	2.50	
Retail Sales		017	2.95		Communications		005	2.83		Transporting		006	2.50	
Retail Sales Food for Home Consumption		062	2.95		Transporting		006	2.83		Use Tax Purchases		029	2.50	
MRRA Amount ^D		315	2.95		Utilities		004	2.83		Use Tax Purchases (Single item portion over \$10,	000)	369	1.00	
Communications		005	2.95		Wastewater Utility Services		485	2.83		Use Tax From Inventory		030	2.50	
ransporting		006	2.95		Use Tax Purchases		029	2.83						
Itilities		004	2.95		Use Tax From Inventory		030	2.83						
let Fuel Use Tax (cents per gallon)		051	\$.015											
Jse Tax Purchases		029	2.95											
Jse Tax From Inventory		030	2.95											

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

TRANSACTION PRIVILEGE AND OTHER TAX RATE TABLES

Effective May 1, 2025

TABLE 2					MUNICIPALITIES				All tax ra	tes are expressed as percentages (%) unle	ss otherv	vise no	oted.
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	<u>SAFFORD</u> SF			GRA
Advertising		018	2.25		Amusements		012	2.25		Advertising	018	2.50	
Amusements		012	2.25		Job Printing		010	2.25		Amusements	012	2.50	
Contracting – Prime		015	4.25		Publication		009	2.25		Contracting – Prime	015	2.50	
Contracting – Speculative Builders		016	4.25		Hotels		044	2.25		Contracting – Speculative Builders	016	2.50	
Contracting – Owner Builder		037	4.25		Restaurant and Bars		011	2.25		Contracting – Owner Builder	037	2.50	
Job Printing		010	2.25		Retail Sales		017	2.25		Feed at Wholesale	116	2.50	
Manufactured Buildings		027	2.25		Retail Sales Food for Home Consumption	n	062	2.25		Job Printing	010	2.50	
Timbering and Other Extraction		020	2.25		MRRA Amount D		315	2.25		Manufactured Buildings	027	2.50	
Severance – Metal Mining		019	0.10		Communications		005	2.25		Timbering and Other Extraction	020	2.50	
Publication		009	2.25		Transporting		006	2.25		Severance – Metal Mining	019	0.10	
Hotels		044	2.25		Utilities		004	2.25		Publication	009	2.50	
Hotel/Motel (Additional Tax) ^B		144	3.00							Hotels	044	2.50	
Commercial Rental, Leasing, & Licensing f	for Use	213	2.25		Call 480-358-3000 to find out if these rate	s apply to	your busine	ss activ	ities in	Hotel/Motel (Additional Tax) ^B	144	5.00	
Rental, Leasing, & Licensing for Use of TP	P	214	2.25		Queen Creek.					Commercial Rental, Leasing, & Licensing for Use	213	2.50	
Restaurant and Bars		011	2.25							Rental Occupancy	040	2.50	
Retail Sales		017	2.25							Rental, Leasing, & Licensing for Use of TPP	214	2.50	
Retail Sales Food for Home Consumption		062	2.25							Restaurant and Bars	011	2.50	
MRRA Amount D		315	2.25							Retail Sales	017	2.50	
Communications		005	2.25							Retail Sales (Single Item Over \$5,000)	717	1.00	
Transporting		006	2.25							Retail Sales Food for Home Consumption	062	2.50	
Utilities		004	2.25							MRRA Amount D	315	2.50	
Use Tax Purchases		029	2.25							Communications	005	2.50	
Use Tax From Inventory		030	2.25							Transporting	006	2.50	
										Utilities	004	2.50	
										Use Tax Purchases	029	2.50	
										Use Tax Purchases (Single Item Over \$5,000)	729	1.00	
										Use Tax From Inventory	030	2.50	
	DE010111	D. 10111500					D. 1011 1500						

CITY/TOWN NAME	REGION / CITY CODE	BUSINESS CODE	TAX RATE	COUNTY	CITY/TOWN NAME	REGION / CITY CODE	BUSINESS CODE	TAX RATE	COUNTY		n/city bl DDE	USINESS CODE	TAX RATE	COUNTY
SAHUARITA	SA			PMA	SAN LUIS	SU			YMA	<u>SCOTTSDALE</u>	SC			MAR
Amusements		012	2.00		Advertising		018	4.00		Advertising	0)18	1.75	
Contracting – Prime		015	4.00		Amusements		012	4.00		Amusements	0)12	1.75	
Contracting – Speculative Builders		016	4.00		Contracting – Prime		015	4.00		Contracting – Prime	0)15	1.75	
Contracting – Owner Builder		037	4.00		Contracting – Speculative Builders		016	4.00		Contracting – Speculative Builders	0)16	1.75	
Job Printing		010	2.00		Contracting – Owner Builder		037	4.00		Contracting – Owner Builder	0)37	1.75	
Manufactured Buildings		027	2.00		Job Printing		010	4.00		Feed at Wholesale	1	116	1.75	
Timbering and Other Extraction		020	2.00		Manufactured Buildings		027	4.00		Job Printing	0	010	1.75	
Severance – Metal Mining		019	0.10		Timbering and Other Extraction		020	4.00		Jet Fuel Sales (cents per gallon)			\$.018	
Publication		009	2.00		Severance – Metal Mining		019	0.10		Manufactured Buildings	0)27	1.75	
Hotels		044	2.00		Publication		009	4.00		Timbering and Other Extraction)20	1.75	
Hotel/Motel (Additional Tax) ^B		144	2.00		Hotels		044	4.00		Severance – Metal Mining	0)19	0.10	
Commercial Rental, Leasing, & Licensing	for Use	213	2.00		Commercial Rental, Leasing, & Licensing	g for Use	213	4.00		Publication	0	009	1.75	
Rental, Leasing, & Licensing for Use of The	PP	214	2.00		Rental, Leasing, & Licensing for Use of T	PP	214	4.00		Hotels	0)44	1.75	
Restaurant and Bars		011	2.00		Restaurant and Bars		011	4.00		Hotel/Motel (Additional Tax) ^B		144	5.00	
Retail Sales		017	2.00		Retail Sales		017	4.00		Commercial Rental, Leasing, & Licensing for U	Use 2	213	1.75	
MRRA Amount D		315	2.00		Retail Sales (Single Item Portion Over \$2		467	1.50		Rental, Leasing, & Licensing for Use of TPP	2	214	1.75	
Communications		005	2.00		Retail Sales Food for Home Consumption	n	062	4.00		Restaurant and Bars	0)11	1.75	
Transporting		006	2.00		MRRA Amount D		315	4.00		Retail Sales	0)17	1.75	
Utilities		004	4.00		Communications		005	4.00		Retail Sales Food for Home Consumption		062	1.75	
Use Tax Purchases		029	2.00		Transporting		006	4.00		MRRA Amount D	3	315	1.75	
Use Tax from Inventory		030	2.00		Utilities		004	4.00		Communications	0	005	1.75	
					Use Tax Purchases		029	4.00		Transporting	0	006	1.75	
					Use Tax Purch (Single Item Portion over	\$2,500)	469	1.50		Utilities	0	004	1.75	
					Use Tax From Inventory		030	4.00		Wastewater Removal Services	4	185	1.75	
					•					Jet Fuel Use Tax (cents per gallon)	0)51	\$.018	
										Use Tax Purchases	0)29	1.55	
										Use Tax From Inventory	0	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	(D) Report amount due on materials purchased exempt from tax and incorporated	(E) When reporting for Short Term Motor Vehicle you must report Business
Hotel tax rate that must be applied and reported (Business Code 144).	into a Maintenance, Repair, Replacement or Alteration (MRRA) project.	Code 214 and 114 for this City.

TRANSACTION PRIVILEGE AND OTHER TAX RATE TABLES

Effective May 1, 2025

BUSINESS

CODE

018

012

015

016

037

010

027

020

019

009

044

144

213

313

214

011

017

062

315

005

006

004

TAX

RATE

5.50

5.50

5.50

5.50

5.50

5.50

5.50

2.50

0.10

5.50

3.50

2.00

2.50

4.00

6.50

5.50

5.00

1.50

5.00

5.50

5.50

5.50

COUNTY

РМА

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

CITY/TOWN NAME	REGION / CITY CODE	BUSINESS CODE	TAX RATE	COUNTY	CITY/TOWN NAME	REGION / CITY CODE	BUSINESS CODE	TAX RATE	COUNTY	CITY/TOWN NAME	REGION / CITY CODE
<u>SNOWFLAKE</u>	SN			NAV	<u>SOMERTON</u>	SO			YMA	SOUTH TUCSON	ST
Advertising		018	3.00		Advertising		018	3.30		Advertising	
Amusements		012	3.00		Amusements		012	3.30		Amusements	
Contracting – Prime		015	3.00		Contracting – Prime		015	3.30		Contracting – Prime	
Contracting – Speculative Builders		016	3.00		Contracting – Speculative Builders		016	3.30		Contracting – Speculative Builders	
Contracting – Owner Builder		037	3.00		Contracting – Owner Builder		037	3.30		Contracting – Owner Builder	
Job Printing		010	3.00		Job Printing		010	3.30		Job Printing	
Manufactured Buildings		027	3.00		Manufactured Buildings		027	3.30		Manufactured Buildings	
Timbering and Other Extraction		020	3.00		Timbering and Other Extraction		020	3.30		Timbering and Other Extraction	
Severance – Metal Mining		019	0.10		Severance – Metal Mining		019	0.10		Severance – Metal Mining	
Publication		009	3.00		Publication		009	3.30		Publication	
Hotels		044	3.00		Hotels		044	3.30		Hotels	
Hotel/Motel (Additional Tax) ^B		144	4.00		Commercial Rental, Leasing, & Licensin	ng for Use	213	3.30		Hotel/Motel (Additional Tax) ^B	
Commercial Rental, Leasing, & Licensing	for Use	213	2.00		Rental, Leasing, & Licensing for Use of	TPP	214	3.30		Commercial Rental, Leasing, & Licer	nsing for Use
Rental, Leasing, & Licensing for Use of T	PP	214	3.00		Restaurant and Bars		011	3.30		Commercial Lease (Additional Tax)	3
Restaurant and Bars		011	3.00		Retail Sales		017	3.30		Rental, Leasing, & Licensing for Use	of TPP
Retail Sales		017	3.00		Retail Sales Food for Home Consumpti	on	062	3.30		Restaurant and Bars	
Retail Sales (Single Item Portion Over \$1	0,000)	367	2.00		MRRA Amount D		315	3.30		Retail Sales	
Retail Sales Food for Home Consumption	n	062	3.00		Communications		005	3.30		Retail Sales Food for Home Consum	ption
MRRA Amount D		315	3.00		Transporting		006	3.30		MRRA Amount D	
Communications		005	3.00		Utilities		004	3.30		Communications	
Transporting		006	3.00		Use Tax Purchases		029	2.50		Transporting	
Utilities		004	3.00		Use Tax From Inventory		030	2.50		Utilities	
Use Tax Purchases		029	3.00		·						
Use Tax Purchases(Single Item Portion Ov	ver \$10,000)	369	2.00								
Use Tax From Inventory		030	3.00								

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

TRANSACTION PRIVILEGE AND OTHER TAX RATE TABLES

Effective May 1, 2025

TABLE 2					MUNICIPALITIES				All tax ra	tes are expressed as percentages (%) unle	ss otherwi	se note	d.
CITY/TOWN NAME	REGION / CITY CODE	BUSINESS	TAX RATE	COUNTY		REGION /	BUSINESS	TAX RATE	COUNTY	CITY/TOWN NAME REGION CITY COD		TAX RATE	COUNTY
<u>SPRINGERVILLE</u>	SV			APA	<u>ST JOHNS</u>	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		Commercial Rental, Leasing, & Licensing for Use	213	2.00	
Rental Occupancy		040	3.00		Commercial Rental, Leasing, & Licensing for		213	2.00		Rental, Leasing, & Licensing for Use of TPP	214	2.00	
Rental, Leasing, & Licensing for Use of TP	P	214	3.00		Rental, Leasing, & Licensing for Use of TP	P	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 \$1,0	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					

	REGION / ITY CODE	BUSINESS CODE	TAX RATE	COUNTY	CITY/TOWN NAME REGIO		BUSINESS	TAX RATE	COUNTY		REGION / TY CODE	BUSINESS CODE	TAX Rate	COUN
<u>SUPERIOR</u>	SI			PNL	<u>SURPRISE</u> SP	Р			MAR	TAYLOR	TL			NA\
Advertising		018	4.00		Advertising		018	2.80		Advertising		018	3.00	
Amusements		012	4.00		Amusements		012	2.80		Amusements		012	3.00	
Contracting – Prime		015	4.00		Contracting – Prime		015	3.70		Contracting – Prime		015	3.00	
Contracting – Speculative Builders		016	4.00		Contracting – Speculative Builders		016	3.70		Contracting – Speculative Builders		016	3.00	
Contracting – Owner Builder		037	4.00		Contracting – Owner Builder		037	3.70		Contracting – Owner Builder		037	3.00	
ob Printing		010	4.00		Feed at Wholesale		116	2.80		Job Printing		010	3.00	
Nanufactured Buildings		027	4.00		Job Printing		010	2.80		Manufactured Buildings		027	3.00	
imbering and Other Extraction		020	4.00		Manufactured Buildings		027	2.80		Timbering and Other Extraction		020	3.00	
Severance – Metal Mining		019	0.10		Timbering and Other Extraction		020	2.80		Severance – Metal Mining		019	0.10	
Publication		009	4.00		Severance – Metal Mining		019	0.10		Publication		009	3.00	
lotels		044	4.00		Publication		009	2.80		Hotels		044	3.00	
lotel/Motel (Additional Tax) ^B		144	4.00		Hotels		044	2.80		Hotel/Motel (Additional Tax) ^B		144	3.00	
Commercial Rental, Leasing, & Licensing	for Use	213	2.00		Hotel/Motel (Additional Tax) ^B		144	4.52		Commercial Rental, Leasing, & Licensing for	Use	213	2.00	
Rental, Leasing, & Licensing for Use of TF	PP	214	4.00		Commercial Rental, Leasing, & Licensing for Us	se	213	2.80		Rental, Leasing, & Licensing for Use of TPP		214	3.00	
Restaurant and Bars		011	4.00		Rental Occupancy		040	0.00		Restaurant and Bars		011	3.00	
Retail Sales		017	4.00		Rental, Leasing, & Licensing for Use of TPP		214	2.80		Retail Sales		017	3.00	
tetail Sales (Single Item Portion Over \$50	00)	407	1.00		Restaurant and Bars		011	3.20		Retail Sales Food for Home Consumption		062	3.00	
/IRRA Amount D		315	4.00		Retail Sales		017	2.80		MRRA Amount D		315	3.00	
Communications		005	4.00		MRRA Amount D		315	2.80		Communications		005	3.00	
ransporting		006	4.00		Communications		005	2.80		Transporting		006	3.00	
tilities		004	4.00		Transporting		006	2.80		Utilities		004	3.00	
					Utilities		004	2.80		Use Tax Purchases		029	3.00	
					Use Tax Purchases		029	2.80		Use Tax From Inventory		030	3.00	
					Use Tax From Inventory		030	2.80						

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

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

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

TRANSACTION PRIVILEGE AND OTHER TAX RATE TABLES

TABLES Effective May 1, 2025

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

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

TABLE 2				MUNICIPALITIES					All tax rates are expressed as percentages (%) unless otherwise noted.				L
CITY/TOWN NAME REGIC		USINESS CODE	TAX RATE	COUNTY		GION / CODE	BUSINESS	TAX RATE	COUNTY	CITY/TOWN NAME REGION CITY COD		TAX RATE	COUNT
TEMPE TE				MAR	THATCHER T	TC			GRA	TOLLESON TN			MAR
Advertising		018	1.80		Amusements		012	2.50		Amusements	012	2.50	
Amusements		012	1.80		Contracting – Prime		015	3.50		Contracting – Prime	015	2.50	
Contracting – Prime		015	1.80		Contracting – Speculative Builders		016	3.50		Contracting – Speculative Builders	016	2.50	
Contracting – Speculative Builders		016	1.80		Contracting – Owner Builder		037	3.50		Contracting – Owner Builder	037	2.50	
Contracting – Owner Builder		037	1.80		Job Printing		010	2.50		Job Printing	010	2.50	
Job Printing		010	1.80		Manufactured Buildings		027	2.50		Manufactured Buildings	027	2.50	
Manufactured Buildings		027	1.80		Timbering and Other Extraction		020	2.50		Timbering and Other Extraction	020	2.50	
Timbering and Other Extraction		020	1.80		Severance – Metal Mining		019	0.10		Severance – Metal Mining	019	0.10	
Severance – Metal Mining		019	0.10		Publication		009	2.50		Publication	009	2.50	
Publication		009	1.80		Hotels		044	2.50		Hotels	044	2.50	
Hotels		044	1.80		Hotel/Motel (Additional Tax) ^B		144	3.00		Hotel/Motel (Additional Tax) ^B	144	2.00	
Hotel/Motel (Additional Tax) ^B		144	5.00		Commercial Rental, Leasing, & Licensing for	r Use	213	2.00		Commercial Rental, Leasing, & Licensing for Use	213	2.50	
Commercial Rental, Leasing, & Licensing for U	lse	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 Purchases	029	2.50	
Use Tax From Inventory		030	1.80		Use Tax From Inventory		030	2.50		Use Tax (Single Item Portion Over \$5,000)	359	2.00	
•					·					Use tax From Inventory	030	2.50	

	REGION /	BUSINESS	TAX RATE	COUNTY	CITY/TOWN NAME	REGION / CITY CODE	BUSINESS	TAX RATE	COUNTY		REGION / TY CODE	BUSINESS	TAX RATE	COUNTY
TOMBSTONE	TS			СОН	TUCSON	TU			PMA	TUSAYAN	TY			COC
Advertising		018	3.50		Amusements		012	2.60		Advertising		018	2.00	
Amusements		012	3.50		Contracting – Prime		015	2.60		Amusements		012	2.00	
Contracting – Prime		015	3.50		Contracting – Speculative Builders		016	2.60		Contracting – Prime		015	2.00	
Contracting – Speculative Builders		016	3.5		Contracting – Owner Builder		037	2.60		Contracting – Speculative Builders		016	2.00	
			0		Job Printing		010	2.60		Contracting – Owner Builder		037	2.00	
Contracting – Owner Builder		037	3.50		Manufactured Buildings		027	2.60		Job Printing		010	2.00	
Job Printing		010	3.50		Timbering and Other Extraction		020	2.60		Manufactured Buildings		027	2.00	
Manufactured Buildings		027	3.50		Severance – Metal Mining		019	0.10		Timbering and Other Extraction		020	2.00	
Timbering and Other Extraction		020	3.50		Publication		009	2.60		Severance – Metal Mining		019	0.10	
Severance – Metal Mining		019	0.10		Hotels		044	6.00		Publication		009	2.00	
Publication		009	3.50		Bed Surtax (Additional Tax) (Per nig		035	\$4.00 ea		Hotels		044	2.00	
Hotels		044	3.50		Commercial Rental, Leasing, & Licensi	ng for Use	213	2.60		Hotel/Motel (Additional Tax) ^B		144	2.00	
Hotel/Motel (Additional Tax) ^B		144	4.00		Rental, Leasing, & Licensing for Use	of TPP	214	2.60		Commercial Rental, Leasing, & Licensing for	or Use	213	2.00	
Commercial Rental, Leasing, & Licensing fo	r Use	213	2.50		Restaurant and Bars		011	2.60		Rental, Leasing, & Licensing for Use of TPF	Ρ	214	2.00	
Rental, Leasing, & Licensing for Use of TPP)	214	3.50		Retail Sales		017	2.60		Restaurant and Bars		011	4.00	
Restaurant and Bars		011	3.50		MRRA Amount D		315	2.60		Retail Sales		017	2.00	
Retail Sales		017	3.50		Communications		005	2.60		MRRA Amount D		315	2.00	
MRRA Amount D		315	3.50		Public Utility (Additional Communica	tions) ^F	105	4.50		Communications		005	2.00	
Communications		005	3.50		Transporting		006	2.60		Transporting		006	2.00	
Transporting		006	3.50		Utilities		004	2.60		Utilities		004	2.00	
					Public Utility (Additional Utility) ^G		104	4.50						
					Public Utility Right of Way		133	1.50						
					Use Tax Purchases		029	2.60						
					Use Tax From Inventory		030	2.60						
					(F) If you report under Communications (Bu Additional Public Utility tax rate that must b 105). (G) If you report under Utilities (Business co Public Utility tax rate that must be applied a	e applied and r ode 004), this ci	eported (Busi ty has an Add	ness Code litional						

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

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

TRANSACTION PRIVILEGE AND OTHER TAX RATE TABLES

004

2.20

Effective May 1, 2025

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

Utilities

CITY/TOWN NAME	REGION / CITY CODE	BUSINESS CODE	TAX RATE	COUNTY	CITY/TOWN NAME	REGION /	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	\$.03	
Manufactured Buildings		027	3.50		Manufactured Buildings		027	3.50		Job Printing		010	3.00	
Timbering and Other Extraction		020	3.50		Timbering and Other Extraction		020	3.50		Manufactured Buildings		027	3.00	
Severance – Metal Mining		019	0.10		Severance - Metal Mining		019	0.10		Timbering and Other Extraction		020	3.00	
Publication		009	3.50		Publication		009	3.50		Severance – Metal Mining		019	0.10	
Hotels		044	5.50		Hotels		044	3.50		Publication		009	3.00	
Hotel/Motel (Additional Tax)		144	5.50		Commercial Rental, Leasing, & Licensing	for Use	213	3.50		Hotels		044	3.00	
Commercial Rental, Leasing, & Licensing	for Use	213	3.00		Rental, Leasing, & Licensing for Use of TR	P	214	3.50		Hotel/Motel (Additional Tax) ^B		144	2.00	
Rental, Leasing, & Licensing for Use of T	PP	214	3.50		Restaurant and Bars		011	3.50		Commercial Rental, Leasing, & Licensing	for Use	213	3.00	
Restaurant and Bars		011	4.50		Retail Sales		017	3.50		Rental Occupancy		040	3.00	
Retail Sales		017	3.50		Retail Sales Food for Home Consumption		062	3.50		Rental, Leasing, & Licensing for Use of Ti	PP	214	3.00	
MRRA Amount D		315	3.50		MRRA Amount D		315	3.50		Restaurant and Bars		011	3.00	
Communications		005	3.50		Communications		005	3.50		Restaurant and Bars (Additional Tax) A		111	2.00	
Transporting		006	3.50		Transporting		006	3.50		Retail Sales		017	3.00	
Utilities		004	3.50							Retail Sales Food for Home Consumption	1	062	3.00	
										MRRA Amount D		315	3.00	
										Communications		005	3.00	
										Transporting		006	3.00	
										Utilities		004	3.00	

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

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

TRANSACTION PRIVILEGE AND OTHER TAX RATE TABLES

Effective May 1, 2025

TABLE 2					MUNICIPALITIES				All tax rates are expressed as percentages (%) unless otherwise noted.
	REGION / CITY CODE	BUSINESS CODE	TAX RATE	COUNTY		REGION /	BUSINESS CODE	TAX RATE	
<u>YOUNGTOWN</u>	ΥT			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	
Commercial Rental, Leasing, & Licensing for	or Use	213	2.00		Commercial Rental, Leasing, & Licensing for		213	1.70	
Rental, Leasing, & Licensing for Use of TPF	>	214	3.00		Rental, Leasing, & Licensing for Use of TP	Р	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. •••

Prepared by ADOR's City Services Team

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

Arizona State, County and City

TABLE 4	INDIAN RESERVATION COD	ES
RESERVATION	COUNTY	CODE
Ak-Chin	Pinal	PNA
Cocopah	Yuma	YMB
Colorado River	La Paz	LAC
Fort McDowell-Yavapa	aiMaricopa	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-Maric	opaMaricopa	MAO
San Carlos Apache	Gila	GLP
San Carlos Apache	Graham	GRP
San Carlos Apache	Pinal	PNP
San Juan Southern Pa	aiuteCoconino	COQ
Tohono O'Odham	Maricopa	MAT
Tohono O'Odham	Pima	PMT
Tohono O'Odham	Pinal	PNT
Tonto Apache	Gila	GLU
White Mountain Apach	neApache	APD
·	neGila	
White Mountain Apach	neGraham	GRD
White Mountain Apach	neNavajo	NAD
Yavapai Apache	Yavapai	YAW
Yavapai-Prescott	Yavapai	YAX

Effective May 1, 2025

Prepared by ADOR's City Services Team

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

ARIZONA DEPARTMENT OF REVENUE

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

• Website: www.azdor.gov

• Tax Rate Look-Up Tool

Medical and Adult Use Marijuana Rate Tables

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

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

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

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

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

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

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

Table 6 RETAIL TAX RATES FOR SALES IN MUNICIPALITIES **APACHE JUNCTION** BUSINESS TAX REGION / CITY CODE: AJ CODE RATE COUNTY CODE: MAR/PNL All tax rates are expressed as percentage (%) unless otherwise noted. 203 2.40 Medical Marijuana Retail Sales Medical Marijuana Retail Sales-Single Item Portion Over \$2,000 653 1.40 Adult Use Marijuana Retail Sales 420 2.40 Adult Use Marijuana Retail Sales-Single Item Portion Over \$2,000 1.40 Retail Sales (Accessories and Ancillary Products) 017 2.40 Retail Sales (Accessories/Ancillary Products)-Single Item Portion Over \$2,000 297 1.40 Use Tax Purchases 029 2.40 Use Tax Purchases-Single Item Portion Over \$2,000 299 1.40 Use Tax From Inventory 2.40 Medical Marijuana Restaurant 221 2.40 Medical Marijuana Restaurant (Additional Tax) Adult Use Marijuana Restaurant 421 2.40 Adult Use Marijuana Restaurant (Additional Tax)

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

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

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

	Table 6	RETAIL T	AX RATES	FOR S	ALES	IN MUNICIPALITIES
	YE / CITY CODE: BE CODE: MAR		BUSINESS CODE	TAX RATE		BULLHEAD CITY REGION / CITY CODE: BH COUNTY CODE: MOH
All tax rate	es are expressed as percentage (%)	unless otherwise noted.				All tax rates are expressed as perce
Medica	l Marijuana Retail Sales		203	3.00		Medical Marijuana Retail Sales
Medica	l Marijuana Retail Sales-Single Item O	ver \$5,000	664	1.10		Medical Marijuana Retail Sales-Item
Adult U	se Marijuana Retail Sales		420	3.00		Adult Use Marijuana Retail Sales
Adult U	se Marijuana Retail Sales-Single Item	Over \$5,000	680	1.10	•	Adult Use Marijuana Retail Sales-Ite
Retail S	Sales (Accessories and Ancillary Produ	cts)	017	3.00	-	Retail Sales (Accessories and Ancill
Retail S	Sales (Accessories/Ancillary Products)-	Single Item Over \$5,000	717	1.10	-	Retail Sales (Accessories/Ancillary I
Use Ta	x Purchases		029	3.00	-	Use Tax Purchases
Use Ta	x Purchases-Single Item Over \$5,000		729	1.10	-	Use Tax Purchases-Item Over
Use Ta	x From Inventory		030	3.00	-	Use Tax From Inventory
Medica	l Marijuana Restaurant		221	3.00	-	Medical Marijuana Restaurant
Medica	l Marijuana Restaurant (Additional Tax				-	Medical Marijuana Restaurant (Addi
Adult U	se Marijuana Restaurant		421	3.00	-	Adult Use Marijuana Restaurant
Adult U	se Marijuana Restaurant (Additional Ta	ax)		-	-	Adult Use Marijuana Restaurant (Ad

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

CAMP VERDE REGION / CITY CODE: CE COUNTY CODE: YAV	BUSINESS	TAX RATE
All tax rates are expressed as percentage (%) unless otherwise noted.		
Medical Marijuana Retail Sales	203	3.65
Medical Marijuana Retail Sales-Single Item Portion Over \$5,000	656	1.00
Adult Use Marijuana Retail Sales	420	3.65
Adult Use Marijuana Retail Sales-Single Item Portion Over \$5,000	672	1.00
Retail Sales (Accessories and Ancillary Products)	017	3.65
Retail Sales (Accessories/Ancillary Products)-Single Item Portion Over \$5,000	357	1.00
Use Tax Purchases	029	3.65
Use Tax Purchases-Item Over		
Use Tax From Inventory	030	3.65
Medical Marijuana Restaurant	221	3.65
Medical Marijuana Restaurant (Additional Tax)		
Adult Use Marijuana Restaurant	421	3.65
Adult Use Marijuana Restaurant (Additional Tax)		

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

RETAIL TAX RATES FOR SALES IN MUNICIPALITIES Table 6 **CASA GRANDE** BUSINESS TAX REGION / CITY CODE: CG CODE RATE **COUNTY CODE: PNL** All tax rates are expressed as percentage (%) unless otherwise noted. 203 2.00 Medical Marijuana Retail Sales Medical Marijuana Retail Sales-Single Item Portion Over \$5,000 1.50 656 Adult Use Marijuana Retail Sales 420 2.00 Adult Use Marijuana Retail Sales-Single Item Portion Over \$5,000 672 1.50 Retail Sales (Accessories and Ancillary Products) 017 2.00 Retail Sales (Accessories/Ancillary Products)-Single Item Portion Over \$5,000 357 1.50 Use Tax Purchases Use Tax Purchases-Item Over Use Tax From Inventory Medical Marijuana Restaurant 221 1.80 Medical Marijuana Restaurant (Additional Tax) Adult Use Marijuana Restaurant 421 1 80 Adult Use Marijuana Restaurant (Additional Tax)

BUSINESS	TAX RATE
203	3.00
420	3.00
	-
017	3.00
	-
029	3.00
	-
030	3.00
221	3.00
	-
421	3.00
	-
	203 420 017 029 030 221

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

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

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

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

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

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

Table 6 RETAIL TAX RATES FOR SALES IN MUNICIPALITIES **COTTONWOOD** BUSINESS TAX RATE REGION / CITY CODE: CW CODE **COUNTY CODE: YAV** All tax rates are expressed as percentage (%) unless otherwise noted. 203 3.50 Medical Marijuana Retail Sales Medical Marijuana Retail Sales-Item Over Adult Use Marijuana Retail Sales 420 3.50 Adult Use Marijuana Retail Sales-Item Over Retail Sales (Accessories and Ancillary Products) 017 3.50 Retail Sales (Accessories/Ancillary Products)-Item Over Use Tax Purchases Use Tax Purchases-Item Over Use Tax From Inventory Medical Marijuana Restaurant 221 3.50 Medical Marijuana Restaurant (Additional Tax) Adult Use Marijuana Restaurant 421 3.50 Adult Use Marijuana Restaurant (Additional Tax)

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

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

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

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

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

ELOY REGION / CITY CODE: EL COUNTY CODE: PNL	BUSINESS	TAX RATE
All tax rates are expressed as percentage (%) unless otherwise noted.		
Medical Marijuana Retail Sales	203	3.00
Medical Marijuana Retail Sales-Single Item Portion Over \$6,000	655	1.50
Adult Use Marijuana Retail Sales	420	3.00
Adult Use Marijuana Retail Sales- Single Item Portion Over \$6,000	671	1.50
Retail Sales (Accessories and Ancillary Products)	017	3.00
Retail Sales (Accessories/Ancillary Products)-Single Item Portion Over \$6,000	337	1.50
Use Tax Purchases	029	3.00
Use Tax Purchases-Single Item Portion Over \$6,000	339	1.50
Use Tax From Inventory	030	3.00
Medical Marijuana Restaurant	221	5.00
Medical Marijuana Restaurant (Additional Tax)		
Adult Use Marijuana Restaurant	421	5.00
Adult Use Marijuana Restaurant (Additional Tax)		

FLAGSTAFF REGION / CITY CODE: FS COUNTY CODE: COC	BUSINESS	TAX RATE
All tax rates are expressed as percentage (%) unless otherwise noted.		
Medical Marijuana Retail Sales	203	2.281
Medical Marijuana Retail Sales-Item Over		
Adult Use Marijuana Retail Sales	420	2.281
Adult Use Marijuana Retail Sales-Item Over		
Retail Sales (Accessories and Ancillary Products)	017	2.281
Retail Sales (Accessories/Ancillary Products)-Item Over	-	
Use Tax Purchases	029	2.281
Use Tax Purchases-Item Over		-
Use Tax From Inventory	030	2.281
Medical Marijuana Restaurant	221	4.281
Medical Marijuana Restaurant (Additional Tax)		-
Adult Use Marijuana Restaurant	421	4.281
Adult Use Marijuana Restaurant (Additional Tax)		-

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

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

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

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

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

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

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

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

	Table 6	RETAIL 1	TAX RATES	FOR	SALES	IN MUNICIPALITIES
	GUADALUPE REGION / CITY CODE: GU COUNTY CODE: MAR		BUSINESS CODE	TAX RATE		HAYDEN REGION / CITY CODE: HY COUNTY CODE: GLA
	All tax rates are expressed as percentage (%) unless othe	rwise noted.				All tax rates are expressed as percent
	Medical Marijuana Retail Sales		203	4.00		Medical Marijuana Retail Sales
	Medical Marijuana Retail Sales-Item Over					Medical Marijuana Retail Sales-Item (
	Adult Use Marijuana Retail Sales		420	4.00		Adult Use Marijuana Retail Sales
	Adult Use Marijuana Retail Sales-Item Over			-	•	Adult Use Marijuana Retail Sales-Item
	Retail Sales (Accessories and Ancillary Products)		017	4.00	•	Retail Sales (Accessories and Ancilla
	Retail Sales (Accessories/Ancillary Products)-Item Over				-	Retail Sales (Accessories/Ancillary Pr
_	Use Tax Purchases		029	4.00	-	Use Tax Purchases
_	Use Tax Purchases-Item Over				-	Use Tax Purchases-Item Over
_	Use Tax From Inventory		030	4.00	-	Use Tax From Inventory
_	Medical Marijuana Restaurant		221	5.00	-	Medical Marijuana Restaurant
_	Medical Marijuana Restaurant (Additional Tax)				-	Medical Marijuana Restaurant (Addition
_	Adult Use Marijuana Restaurant		421	5.00	-	Adult Use Marijuana Restaurant
	Adult Use Marijuana Restaurant (Additional Tax)				-	Adult Use Marijuana Restaurant (Add

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

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

HUACHUCA CITY REGION / CITY CODE: HC COUNTY CODE: COH	BUSINESS	TAX RATE
All tax rates are expressed as percentage (%) unless otherwise noted.		
Medical Marijuana Retail Sales	203	1.90
Medical Marijuana Retail Sales-Item Over		
Adult Use Marijuana Retail Sales	420	1.90
Adult Use Marijuana Retail Sales-Item Over		-
Retail Sales (Accessories and Ancillary Products)	017	1.90
Retail Sales (Accessories/Ancillary Products)-Item Over		
Use Tax Purchases	029	1.90
Use Tax Purchases-Item Over		
Use Tax From Inventory	030	1.90
Medical Marijuana Restaurant	221	1.90
Medical Marijuana Restaurant (Additional Tax)		
Adult Use Marijuana Restaurant	421	1.90
Adult Use Marijuana Restaurant (Additional Tax)		-

	Table 6	RETAIL	TAX RATES	FOR	SALES	IN MUNICIPALITIES
R	EROME EGION / CITY CODE: JO OUNTY CODE: YAV		BUSINESS CODE	TAX RATE		KEARNY REGION / CITY CODE: KN COUNTY CODE: PNL
Α	Il tax rates are expressed as percentage (%) unless other	rwise noted.				All tax rates are expressed as percent
	Medical Marijuana Retail Sales		203	3.50	_	Medical Marijuana Retail Sales
	Medical Marijuana Retail Sales-Item Over					Medical Marijuana Retail Sales-Item (
	Adult Use Marijuana Retail Sales		420	3.50		Adult Use Marijuana Retail Sales
	Adult Use Marijuana Retail Sales-Item Over				-	Adult Use Marijuana Retail Sales-Item
	Retail Sales (Accessories and Ancillary Products)		017	3.50	-	Retail Sales (Accessories and Ancilla
	Retail Sales (Accessories/Ancillary Products)-Item Over				-	Retail Sales (Accessories/Ancillary Pr
	Use Tax Purchases				-	Use Tax Purchases
	Use Tax Purchases-Item Over				-	Use Tax Purchases-Item Over
	Use Tax From Inventory				-	Use Tax From Inventory
	Medical Marijuana Restaurant		221	4.50	-	Medical Marijuana Restaurant
	Medical Marijuana Restaurant (Additional Tax)				-	Medical Marijuana Restaurant (Addition
	Adult Use Marijuana Restaurant		421	4.50	-	Adult Use Marijuana Restaurant
-	Adult Use Marijuana Restaurant (Additional Tax)				-	Adult Use Marijuana Restaurant (Add
					-	

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

PHOENIX REGION / CITY CODE: PX COUNTY CODE: MAR	BUSINESS CODE	TAX RATE
All tax rates are expressed as percentage (%) unless otherwise noted.		
Medical Marijuana Retail Sales	203	2.30
Medical Marijuana Retail Sales-Single Item Portion Over \$13,886	685	2.00
Adult Use Marijuana Retail Sales	420	2.30
Adult Use Marijuana Retail Sales-Single Item Portion Over \$13,886	684	2.00
Retail Sales (Accessories and Ancillary Products)	017	2.30
Retail Sales (Accessories/Ancillary Products)-Single Item Portion Over \$13,886	164	2.00
Use Tax Purchases	029	2.30
Use Tax Purchases-Single Item Portion Over \$13,886	168	2.00
Use Tax From Inventory	030	2.30
Medical Marijuana Restaurant	221	2.30
Medical Marijuana Restaurant (Additional Tax)		
Adult Use Marijuana Restaurant	421	2.30
Adult Use Marijuana Restaurant (Additional Tax)		

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

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

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

PRESCOTT VALLEY REGION / CITY CODE: PL COUNTY CODE: YAV	BUSINESS	TA) RAT
All tax rates are expressed as percentage (%) unless otherwise noted.		
Medical Marijuana Retail Sales	203	2.8
Medical Marijuana Retail Sales-Item Over		
Adult Use Marijuana Retail Sales	420	2.83
Adult Use Marijuana Retail Sales-Item Over		
Retail Sales (Accessories and Ancillary Products)	017	2.8
Retail Sales (Accessories/Ancillary Products)-Item Over		
Use Tax Purchases	029	2.8
Use Tax Purchases-Item Over		
Use Tax From Inventory	030	2.8
Medical Marijuana Restaurant	221	2.8
Medical Marijuana Restaurant (Additional Tax)		
Adult Use Marijuana Restaurant	421	2.8
Adult Use Marijuana Restaurant (Additional Tax)		

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

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

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

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

Call 480-358-3000 to find out if these rates apply to your business activities in Queen	Creek
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SAHUARITA REGION / CITY CODE: SA COUNTY CODE: PMA	BUSINESS CODE	TAX RATE
All tax rates are expressed as percentage (%) unless otherwise noted.		
Medical Marijuana Retail Sales	203	2.00
Medical Marijuana Retail Sales-Item Over		
Adult Use Marijuana Retail Sales	420	2.00
Adult Use Marijuana Retail Sales-Item Over	-	
Retail Sales (Accessories and Ancillary Products)	017	2.00
Retail Sales (Accessories/Ancillary Products)-Item Over		
Use Tax Purchases	029	2.00
Use Tax Purchases-Item Over		-
Use Tax From Inventory	030	2.00
Medical Marijuana Restaurant	221	2.00
Medical Marijuana Restaurant (Additional Tax)	-	-
Adult Use Marijuana Restaurant	421	2.00
Adult Use Marijuana Restaurant (Additional Tax)		-
	·	

	Table 6	RETAIL 1	TAX RATES	FOR S	SALES	IN MUNICIPALITIES
ī	SAN LUIS REGION / CITY CODE: SU COUNTY CODE: YMA		BUSINESS	TAX RATE		SCOTTSDALE REGION / CITY CODE: SC COUNTY CODE: MAR
1	All tax rates are expressed as percentage (%) unless other	wise noted.				All tax rates are expressed as percent
	Medical Marijuana Retail Sales		203	4.00	<u>-</u>	Medical Marijuana Retail Sales
	Medical Marijuana Retail Sales-Single Item Portion Over \$2,	500	663	1.50		Medical Marijuana Retail Sales-Item (
	Adult Use Marijuana Retail Sales		420	4.00		Adult Use Marijuana Retail Sales
	Adult Use Marijuana Retail Sales-Single Item Portion Over \$	2,500	679	1.50	•	Adult Use Marijuana Retail Sales-Item
_	Retail Sales (Accessories and Ancillary Products)		017	4.00	-	Retail Sales (Accessories and Ancilla
	Retail Sales (Accessories/Ancillary Products)-Single Item Po	rtion Over \$2,500	467	1.50	-	Retail Sales (Accessories/Ancillary Pr
	Use Tax Purchases		029	4.00	-	Use Tax Purchases
	Use Tax Purchases-Single Item Portion Over \$2,500		469	1.50	-	Use Tax Purchases-Item Over
	Use Tax From Inventory		030	4.00	-	Use Tax From Inventory
	Medical Marijuana Restaurant		221	4.00	-	Medical Marijuana Restaurant
	Medical Marijuana Restaurant (Additional Tax)				-	Medical Marijuana Restaurant (Addition
-	Adult Use Marijuana Restaurant		421	4.00	-	Adult Use Marijuana Restaurant
-	Adult Use Marijuana Restaurant (Additional Tax)				-	Adult Use Marijuana Restaurant (Add

SCOTTSDALE REGION / CITY CODE: SC COUNTY CODE: MAR	BUSINESS CODE	TAX RATE
All tax rates are expressed as percentage (%) unless other	rwise noted.	
Medical Marijuana Retail Sales	203	1.75
Medical Marijuana Retail Sales-Item Over	-	
Adult Use Marijuana Retail Sales	420	1.75
Adult Use Marijuana Retail Sales-Item Over	-	
Retail Sales (Accessories and Ancillary Products)	017	1.75
Retail Sales (Accessories/Ancillary Products)-Item Over	-	
Use Tax Purchases	029	1.55
Use Tax Purchases-Item Over	-	
Use Tax From Inventory	030	1.55
Medical Marijuana Restaurant	221	1.75
Medical Marijuana Restaurant (Additional Tax)	-	
Adult Use Marijuana Restaurant	421	1.75
Adult Use Marijuana Restaurant (Additional Tax)	-	

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

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

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

SNOWFLAKE REGION / CITY CODE: SN COUNTY CODE: NAV	BUSINESS CODE	TAX RATE
All tax rates are expressed as percentage (%) unless otherwise noted.		
Medical Marijuana Retail Sales	203	3.00
Medical Marijuana Retail Sales-Single Item Portion Over \$10,000	657	2.00
Adult Use Marijuana Retail Sales	420	3.00
Adult Use Marijuana Retail Sales-Single Item Portion Over \$10,000	673	2.00
Retail Sales (Accessories and Ancillary Products)	017	3.00
Retail Sales(Accessories/Ancillary Products)-Single Item Portion Over \$10,000	367	2.00
Use Tax Purchases	029	3.00
Use Tax Purchases-Single Item Portion Over \$10,000	369	2.00
Use Tax From Inventory	030	3.00
Medical Marijuana Restaurant	221	3.00
Medical Marijuana Restaurant (Additional Tax)		
Adult Use Marijuana Restaurant	421	3.00
Adult Use Marijuana Restaurant (Additional Tax)		

SOMERTON REGION / CITY CODE: SO COUNTY CODE: YMA	BUSINESS	TAX RATE
All tax rates are expressed as percentage (%) unless otherwise noted.		
Medical Marijuana Retail Sales	203	3.30
Medical Marijuana Retail Sales-Item Over		
Adult Use Marijuana Retail Sales	420	3.30
Adult Use Marijuana Retail Sales-Item Over		
Retail Sales (Accessories and Ancillary Products)	017	3.30
Retail Sales (Accessories/Ancillary Products)-Item Over		
Use Tax Purchases	029	2.50
Use Tax Purchases-Item Over		
Use Tax From Inventory	030	2.50
Medical Marijuana Restaurant	221	3.30
Medical Marijuana Restaurant (Additional Tax)		
Adult Use Marijuana Restaurant	421	3.30
Adult Use Marijuana Restaurant (Additional Tax)		

SOUTH TUCSON REGION / CITY CODE: ST COUNTY CODE: PMA	BUSINESS	TAX RATE
All tax rates are expressed as percentage (%) unless otherwise noted.		
Medical Marijuana Retail Sales	203	5.00
Medical Marijuana Retail Sales-Item Over		-
Adult Use Marijuana Retail Sales	420	5.00
Adult Use Marijuana Retail Sales-Item Over		-
Retail Sales (Accessories and Ancillary Products)	017	5.00
Retail Sales (Accessories/Ancillary Products)-Item Over		
Use Tax Purchases		-
Use Tax Purchases-Item Over		-
Use Tax From Inventory		-
Medical Marijuana Restaurant	221	5.50
Medical Marijuana Restaurant (Additional Tax)		-
Adult Use Marijuana Restaurant	421	5.50
Adult Use Marijuana Restaurant (Additional Tax)		

	Table 6	RETAIL T	AX RATES	FOR	SALES	IN MUNICIPALITIES
	SPRINGERVILLE REGION / CITY CODE: SV COUNTY CODE: APA		BUSINESS	TAX RATE		ST JOHNS REGION / CITY CODE: SJ COUNTY CODE: APA
	All tax rates are expressed as percentage (%) unless other	wise noted.				All tax rates are expressed as percent
_	Medical Marijuana Retail Sales		203	3.00		Medical Marijuana Retail Sales
	Medical Marijuana Retail Sales-Single Item Portion Over \$1	000	660	2.00		Medical Marijuana Retail Sales-Item (
_	Adult Use Marijuana Retail Sales		420	3.00		Adult Use Marijuana Retail Sales
_	Adult Use Marijuana Retail Sales-Single Item Portion Over \$	51,000	676	2.00	•	Adult Use Marijuana Retail Sales-Item
_	Retail Sales (Accessories and Ancillary Products)		017	3.00	-	Retail Sales (Accessories and Ancilla
_	Retail Sales (Accessories/Ancillary Products)-Single Item Po	ortion Over \$1,000	397	2.00	-	Retail Sales (Accessories/Ancillary Pr
_	Use Tax Purchases				-	Use Tax Purchases
_	Use Tax Purchases-Item Over				-	Use Tax Purchases-Item Over
_	Use Tax From Inventory				-	Use Tax From Inventory
_	Medical Marijuana Restaurant		221	3.00	-	Medical Marijuana Restaurant
_	Medical Marijuana Restaurant (Additional Tax)				-	Medical Marijuana Restaurant (Addition
-	Adult Use Marijuana Restaurant		421	3.00	-	Adult Use Marijuana Restaurant
-	Adult Use Marijuana Restaurant (Additional Tax)				-	Adult Use Marijuana Restaurant (Add
_					-	

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

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

SUPERIOR REGION / CITY CODE: SI COUNTY CODE: PNL	BUSINESS	TAX RATE
All tax rates are expressed as percentage (%) unless otherwise noted.		
Medical Marijuana Retail Sales	203	4.00
Medical Marijuana Retail Sales-Single Item Portion Over \$500	661	1.00
Adult Use Marijuana Retail Sales	420	4.00
Adult Use Marijuana Retail Sales-Single Item Portion Over \$500	677	1.00
Retail Sales (Accessories and Ancillary Products)	017	4.00
Retail Sales (Accessories/Ancillary Products)-Single Item Portion Over \$500	407	1.00
Use Tax Purchases		-
Use Tax Purchases-Item Over		-
Use Tax From Inventory		-
Medical Marijuana Restaurant	221	4.00
Medical Marijuana Restaurant (Additional Tax)		
Adult Use Marijuana Restaurant	421	4.00
Adult Use Marijuana Restaurant (Additional Tax)		

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

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

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

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

	Table 6	RETAIL	TAX RATES	S FOR	SALES	IN MUNICIPALITIES
	TOLLESON REGION / CITY CODE: TN COUNTY CODE: MAR		BUSINESS CODE	TAX RATE		TOMBSTONE REGION / CITY CODE: TS COUNTY CODE: COH
	All tax rates are expressed as percentage (%) unless other	wise noted.				All tax rates are expressed as percent
	Medical Marijuana Retail Sales		203	2.50	_	Medical Marijuana Retail Sales
	Medical Marijuana Retail Sales-Single Item Portion Over \$5,	000	656	2.00	_	Medical Marijuana Retail Sales-Item (
	Adult Use Marijuana Retail Sales		420	2.50	-	Adult Use Marijuana Retail Sales
	Adult Use Marijuana Retail Sales-Single Item Portion Over \$	5,000	672	2.00	-	Adult Use Marijuana Retail Sales-Item
	Retail Sales (Accessories and Ancillary Products)		017	2.50	-	Retail Sales (Accessories and Ancilla
	Retail Sales (Accessories/Ancillary Products)-Single Item Po	ortion Over \$5,00	0 357	2.00	-	Retail Sales (Accessories/Ancillary Pr
	Use Tax Purchases		029	2.50	-	Use Tax Purchases
	Use Tax Purchases-Single Item Portion Over \$5,000		359	2.00	-	Use Tax Purchases-Item Over
	Use Tax From Inventory		030	2.50	-	Use Tax From Inventory
	Medical Marijuana Restaurant		221	2.50	-	Medical Marijuana Restaurant
_	Medical Marijuana Restaurant (Additional Tax)				-	Medical Marijuana Restaurant (Addition
_	Adult Use Marijuana Restaurant		421	2.50	-	Adult Use Marijuana Restaurant
_	Adult Use Marijuana Restaurant (Additional Tax)				-	Adult Use Marijuana Restaurant (Add
_					-	

	STONE CITY CODE: TS CODE: COH	BUSINESS CODE	TAX RATE
All tax rate	es are expressed as percentage (%) unless otherwise noted.		
Medical	Marijuana Retail Sales	203	3.50
Medical	Marijuana Retail Sales-Item Over		
Adult Us	se Marijuana Retail Sales	420	3.50
Adult Us	se Marijuana Retail Sales-Item Over	-	
Retail S	ales (Accessories and Ancillary Products)	017	3.50
Retail S	ales (Accessories/Ancillary Products)-Item Over	-	-
Use Tax	x Purchases	-	-
Use Tax	x Purchases-Item Over	-	-
Use Tax	x From Inventory	-	-
Medical	Marijuana Restaurant	221	3.50
Medical	Marijuana Restaurant (Additional Tax)	-	-
Adult Us	se Marijuana Restaurant	421	3.50
Adult Us	se Marijuana Restaurant (Additional Tax)		

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

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

Table 6 RETAIL TAX RATES FOR SALES IN MUNICIPALITIES **WELLTON** BUSINESS TAX REGION / CITY CODE: WT CODE RATE **COUNTY CODE: YMA** All tax rates are expressed as percentage (%) unless otherwise noted. 203 3.50 Medical Marijuana Retail Sales Medical Marijuana Retail Sales-Item Over Adult Use Marijuana Retail Sales 420 3.50 Adult Use Marijuana Retail Sales-Item Over Retail Sales (Accessories and Ancillary Products) 017 3.50 Retail Sales (Accessories/Ancillary Products)-Item Over Use Tax Purchases Use Tax Purchases-Item Over Use Tax From Inventory Medical Marijuana Restaurant 221 3.50 Medical Marijuana Restaurant (Additional Tax) Adult Use Marijuana Restaurant 421 3.50 Adult Use Marijuana Restaurant (Additional Tax)

WICKENBURG REGION / CITY CODE: WB COUNTY CODE: MAR/YAV	BUSINESS CODE	TAX RATE
All tax rates are expressed as percentage (%) unless otherwise noted.		
Medical Marijuana Retail Sales	203	2.20
Medical Marijuana Retail Sales-Single Item Over \$5,000	664	1.69
Adult Use Marijuana Retail Sales	420	2.20
Adult Use Marijuana Retail Sales-Single Item Over \$5,000	680	1.69
Retail Sales (Accessories and Ancillary Products)	017	2.20
Retail Sales (Accessories/Ancillary Products)-Single Item Over \$5,000	717	1.69
Use Tax Purchases	-	-
Use Tax Purchases-Item Over	-	-
Use Tax From Inventory	-	-
Medical Marijuana Restaurant	221	2.20
Medical Marijuana Restaurant (Additional Tax)	-	
Adult Use Marijuana Restaurant	421	2.20
Adult Use Marijuana Restaurant (Additional Tax)		

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

WILLIAMS REGION / CITY CODE: WL COUNTY CODE: COC	BUSINESS	TAX RATE
All tax rates are expressed as percentage (%) unless otherwise noted.		
Medical Marijuana Retail Sales	203	3.50
Medical Marijuana Retail Sales-Item Over	-	
Adult Use Marijuana Retail Sales	420	3.50
Adult Use Marijuana Retail Sales-Item Over		
Retail Sales (Accessories and Ancillary Products)	017	3.50
Retail Sales (Accessories/Ancillary Products)-Item Over		-
Use Tax Purchases		-
Use Tax Purchases-Item Over		-
Use Tax From Inventory		-
Medical Marijuana Restaurant	221	4.50
Medical Marijuana Restaurant (Additional Tax)		-
Adult Use Marijuana Restaurant	421	4.50
Adult Use Marijuana Restaurant (Additional Tax)	-	

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

WINSLOW REGION / CITY CODE: WS COUNTY CODE: NAV	BUSINESS CODE	TAX RATE
All tax rates are expressed as percentage (%) unless otherwise noted.		
Medical Marijuana Retail Sales	203	3.00
Medical Marijuana Retail Sales-Item Over	-	
Adult Use Marijuana Retail Sales	420	3.00
Adult Use Marijuana Retail Sales-Item Over	-	
Retail Sales (Accessories and Ancillary Products)	017	3.00
Retail Sales (Accessories/Ancillary Products)-Item Over	-	
Use Tax Purchases	-	
Use Tax Purchases-Item Over	-	
Use Tax From Inventory	-	
Medical Marijuana Restaurant	221	3.00
Medical Marijuana Restaurant (Additional Tax)	222	2.00
Adult Use Marijuana Restaurant	421	3.00
Adult Use Marijuana Restaurant (Additional Tax)	422	2.00

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

YUMA REGION / CITY CODE: YM COUNTY CODE: YMA	BUSINESS CODE	TAX RATE
All tax rates are expressed as percentage (%) unless otherwise noted.		
Medical Marijuana Retail Sales	203	1.70
Medical Marijuana Retail Sales-Item Over		
Adult Use Marijuana Retail Sales	420	1.70
Adult Use Marijuana Retail Sales-Item Over	-	-
Retail Sales (Accessories and Ancillary Products)	017	1.70
Retail Sales Accessories/Ancillary Products)-Item Over	-	
Use Tax Purchases	-	
Use Tax Purchases-Item Over	-	
Use Tax From Inventory	-	
Medical Marijuana Restaurant	221	1.70
Medical Marijuana Restaurant (Additional Tax)	222	2.00
Adult Use Marijuana Restaurant	421	1.70
Adult Use Marijuana Restaurant (Additional Tax)	422	2.00
		_