Transaction Privilege and Other Tax Rate Tables

RATE CHANGE(S) EFFECTIVE JANUARY 1, 2026

- City of Holbrook
- City of Phoenix
- Special Taxing District Phoenix
- Town of Thatcher

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

- City of Phoenix

(Note: Changes will be highlighted in yellow)

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

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

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

TRANSACTION PRIVILEGE AND OTHER TAX RATE TABLES

TABLE 1		TAX RATES FOR SALES IN THESE COUNTIES															
Business Code	TAXABLE ACTIVITIES [a]	Cochise (COH)	Coconino (COC)	Gila (GLA)	Graham (GRA)	La Paz (LAP)	Maricopa (MAR)	Mohave (MOH)	Navajo (NAV)	Pima (PMA)	Pinal (PNL)	Santa Cruz (STC)	Yavapai (YAV)	Yuma (YMA)	Apache (APA) Greenlee (GRN)	Accounting Credit Rate for Paper Filers (STATE TAX ONLY)	Accounting Credit Rate for Electronic Filers (STATE TAX ONLY)
002	Mining–Nonmetal	3.437%	4.05%	3.75%	3.75%	3.75%	3.562%	3.125%	3.643%	3.437%	3.805%	3.75%	3.593%	3.812%	3.437%	.0313%	.0375%
004	Utilities	6.10%	6.90%	6.60%	6.60%	6.60%	6.30%	5.60%	6.43%	6.10%	6.70%	6.60%	6.35%	6.712%	6.10%	.056%	.0672%
005	Communications [k]	6.10%	6.90%	6.60%	6.60%	6.60%	6.30%	5.60%	6.43%	6.10%	6.70%	6.60%	6.35%	6.712%	6.10%	.056%	.0672%
006	Transporting	6.10%	6.90%	6.60%	6.60%	6.60%	6.30%	5.60%	6.43%	6.10%	6.70%	6.60%	6.35%	6.712%	6.10%	.056%	.0672%
007	Private (Rail) Car	6.10%	6.90%	6.60%	6.60%	6.60%	6.30%	5.60%	6.43%	6.10%	6.70%	6.60%	6.35%	6.712%	6.10%	.056%	.0672%
008	Pipeline	6.10%	6.90%	6.60%	6.60%	6.60%	6.30%	5.60%	6.43%	6.10%	6.70%	6.60%	6.35%	6.712%	6.10%	.056%	.0672%
009	Publication	6.10%	6.90%	6.60%	6.60%	6.60%	6.30%	5.60%	6.43%	6.10%	6.70%	6.60%	6.35%	6.712%	6.10%	.056%	.0672%
010	Job Printing	6.10%	6.90%	6.60%	6.60%	6.60%	6.30%	5.60%	6.43%	6.10%	6.70%	6.60%	6.35%	6.712%	6.10%	.056%	.0672%
011	Restaurants and Bars	6.10%	6.90%	6.60%	6.60%	6.60%	6.30%	5.60%	6.43%	6.10%	6.70%	6.60%	6.35%	6.712%	6.10%	.056%	.0672%
012	Amusement	6.10%	6.90%	6.60%	6.60%	6.60%	6.30%	5.60%	6.43%	6.10%	6.70%	6.60%	6.35%	6.712%	6.10%	.056%	.0672%
013	Commercial Lease	0	0.3%	0.5%	0	0	0.5%	0	0	0.5%	0.5%	0	0	0	0	0	0
014	Personal Property Rental	6.10%	6.90%	6.60%	6.60%	6.60%	6.30%	5.60%	6.43%	6.10%	6.70%	6.60%	6.35%	6.712%	6.10%	.056%	.0672%
414	Peer-to-Peer Car Sharing	6.10%	6.90%	6.60%	6.60%	6.60%	6.30%	5.60%	6.43%	6.10%	6.70%	6.60%	6.35%	6.712%	6.10%	.056%	.0672%
015	Contracting–Prime	6.10%	6.90%	6.60%	6.60%	6.60%	6.30%	5.60%	6.43%	6.10%	6.70%	6.60%	6.35%	6.712%	6.10%	.056%	.0672%
017	Retail	6.10%	6.90%	6.60%	6.60%	6.60%	6.30%	5.60%	6.43%	6.10%	6.70%	6.60%	6.35%	6.712%	6.10%	.056%	.0672%
315	MRRA Amount [l]	6.10%	6.90%	6.60%	6.60%	6.60%	6.30%	5.60%	6.43%	6.10%	6.70%	6.60%	6.35%	6.712%	6.10%	N/A	N/A
019	Severance–Metalliferous Mining	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	.025%	.03%
025	Transient Lodging [b]	6.05%	6.90%	6.60%	6.55%	6.60%	7.27%	5.50%	6.38%	6.05%	6.698%	6.60%	6.325%	6.71%	6.05%	.055%	.066%
325	Online Lodging Marketplace [m]	6.05%	6.60%	6.05%	6.55%	6.60%	5.72%	5.50%	6.38%	5.50%	6.148%	6.60%	6.325%	6.710%	6.05%	.055%	.066%
026	Use Tax–Utilities	6.10%	5.90%	5.60%	6.10%	6.10%	5.60%	5.60%	5.60%	6.10%	6.10%	5.60%	5.60%	6.60%	5.60%	N/A	N/A
029	Use Tax Purchases	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	N/A	N/A
030	Use Tax From Inventory	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	N/A	N/A
033	Telecommunications Devices	1.10%	1.10%	1.10%	1.10%	1.10%	1.10%	1.10%	1.10%	1.10%	1.10%	1.10%	1.10%	1.10%	1.10%	N/A	N/A
041	Municipal Water [c]	65¢	65¢	65¢	65¢	65¢	65¢	65¢	65¢	65¢	65¢	65¢	65¢	65¢	65¢	N/A	N/A
049	Jet Fuel Tax [d]	3.355¢	3.965¢	3.66¢	3.66¢	3.66¢	3.355¢	3.05¢	3.5563¢	3.355¢	3.66¢	3.66¢	3.507¢	3.660¢	3.355¢	N/A	N/A
051	Jet Fuel Use Tax [d]	3.05¢	3.05¢	3.05¢	3.05¢	3.05¢	3.05¢	3.05¢	3.05¢	3.05¢	3.05¢	3.05¢	3.05¢	3.05¢	3.05¢	N/A	N/A
053/055	Rental Car Surcharge [e, h]	0	0	0	0	0	$2.50	0	0	$3.50	0	0	0	0	0	N/A	N/A
129	Use Tax Direct Payments [i]	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	N/A	N/A
153	Rental Car Surcharge–Stadium [h]	0	0	0	0	0	3.25%	0	0	0	0	0	0	0	0	N/A	N/A
911	911 Telecommunications [g]	20¢	20¢	20¢	20¢	20¢	20¢	20¢	20¢	20¢	20¢	20¢	20¢	20¢	20¢	N/A	N/A
912	E911 Prepaid Wireless [j]	0. 8%	0. 8%	0. 8%	0. 8%	0. 8%	0. 8%	0. 8%	0. 8%	0. 8%	0. 8%	0. 8%	0. 8%	0. 8%	0. 8%	N/A	N/A

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

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

a) Reduced rates may apply to preexisting contracts without pass through clauses. For information, see the Department's web site at **www.azdor.gov**.
b) Unincorporated areas of Pima County add 6%. (Report using REGION CODE PH and class code 000.)
c) Rate is cents per 1,000 gallons of water. The tax on 100,000 gallons is thus 65 cents. Business code 041 should only be reported in REGION CODE SWD.
d) Rate is cents per gallon up to 10 million gallons.
e) Class 053 is for Maricopa filers. Class 055 is for Pima filers.
f) The Recreational Vehicle Surcharge (023) rate is 50¢ per day on each lease or rental of a parking space for recreational vehicles – End dated 12/31/2017.
g) Monthly rate per activated service.
h) The Maricopa County Rental Car Surcharge is the greater of $2.50 or 3.25% of the gross income of each contract. Report $2.50 per contract in Class 053. Report the remainder in Class 153.
i) For use by direct pay permit holders only.
j) Prepaid wireless communications retailers.
k) Telecom Service Providers may be required to report under Business Codes 033 & 911 in addition to Business Code 005.
l) Report amount due on materials purchased exempt from tax and incorporated into a Maintenance, Repair, Replacement or Alteration (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 Hotel tax rate that must be applied and reported (Business Code 144).	**(D) Report amount due on materials purchased exempt from tax and incorporated into a Maintenance, Repair, Replacement or Alteration (MRRA) project.**	**(E) When reporting for Short Term Motor Vehicle you must report Business Code 214 and 114 for this City.**

TABLE 2 MUNICIPALITIES

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

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

CITY/TOWN NAME	REGION / CITY CODE	BUSINESS CODE	TAX RATE	COUNTY
AVONDALE	**AV**			**MAR**
Advertising		018	2.50	
Amusements		012	2.50	
Contracting – Prime		015	2.50	
Contracting – Speculative Builders		016	2.50	
Contracting – Owner Builder		037	2.50	
Job Printing		010	2.50	
Manufactured Buildings		027	2.50	
Timbering and Other Extraction		020	2.50	
Severance – Metal Mining		019	0.10	
Publication		009	2.50	
Hotels		044	2.50	
Hotel/Motel (Additional Tax)[B]		144	2.00	
Commercial Rental, Leasing, & Licensing for Use		213	2.50	
Rental, Leasing, & Licensing for Use of TPP		214	2.50	
Restaurant and Bars		011	2.50	
Retail Sales		017	2.50	
Retail Sales (Single Item Over $5,000)		717	1.50	
Retail Sales Food for Home Consumption		062	2.50	
MRRA Amount [D]		315	2.50	
Communications		005	2.50	
Transporting		006	2.50	
Utilities		004	2.50	
Use Tax Purchases		029	1.50	
Use Tax From Inventory		030	1.50	

CITY/TOWN NAME	REGION / CITY CODE	BUSINESS CODE	TAX RATE	COUNTY
BENSON	**BS**			**COH**
Advertising		018	3.50	
Amusements		012	3.50	
Contracting – Prime		015	4.00	
Contracting – Speculative Builders		016	4.00	
Contracting – Owner Builder		037	4.00	
Job Printing		010	3.50	
Jet Fuel Sales (cents per gallon)		049	$.035	
Manufactured Buildings		027	3.50	
Timbering and Other Extraction		020	3.50	
Severance – Metal Mining		019	0.10	
Publication		009	3.50	
Hotels		044	3.50	
Hotel/Motel (Additional Tax)[B]		144	2.00	
Commercial Rental, Leasing, & Licensing for Use		213	2.50	
Rental, Leasing, & Licensing for Use of TPP		214	2.50	
Restaurant and Bars		011	3.50	
Retail Sales		017	3.50	
Retail Sales (Single Item Over $5,000)		717	1.00	
Retail Sales Food for Home Consumption		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	$.035	
Use Tax Purchases		029	3.50	
Use Tax Purchases (Single Item Over $5,000)		729	1.00	
Use Tax From Inventory		030	3.50	

CITY/TOWN NAME	REGION / CITY CODE	BUSINESS CODE	TAX RATE	COUNTY
BISBEE	**BB**			**COH**
Advertising		018	3.50	
Amusements		012	3.50	
Contracting – Prime		015	3.50	
Contracting – Speculative Builders		016	3.50	
Contracting – Owner Builder		037	3.50	
Feed at Wholesale		116	3.50	
Job Printing		010	3.50	
Manufactured Buildings		027	3.50	
Timbering and Other Extraction		020	3.50	
Severance – Metal Mining		019	0.10	
Publication		009	3.50	
Hotels		044	3.50	
Hotel/Motel (Additional Tax)[B]		144	5.00	
Commercial Rental, Leasing, & Licensing for Use		213	3.50	
Rental, Leasing, & Licensing for Use of TPP		214	3.50	
Restaurant and Bars		011	3.50	
Retail Sales		017	3.50	
Retail Sales Food for Home Consumption		062	3.50	
MRRA Amount [D]		315	3.50	
Communications		005	3.50	
Transporting		006	3.50	
Utilities		004	3.50	

CITY/TOWN NAME	REGION / CITY CODE	BUSINESS CODE	TAX RATE	COUNTY
BUCKEYE	**BE**			**MAR**
Advertising		018	3.00	
Amusements		012	3.00	
Contracting – Prime		015	3.00	
Contracting – Speculative Builders		016	3.00	
Contracting – Owner Builder		037	3.00	
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, & Licensing for Use		213	2.00	
Rental Occupancy		040	2.00	
Rental, Leasing, & Licensing for Use of TPP		214	3.00	
Restaurant and Bars		011	3.00	
Retail Sales		017	3.00	
Retail Sales (Single Item Over $5,000)		717	1.10	
Retail Sales Food for Home Consumption		062	3.00	
MRRA Amount [D]		315	3.00	
Communications		005	4.00	
Transporting		006	3.00	
Utilities		004	3.00	
Use Tax Purchases		029	3.00	
Use Tax Purchases (Single Item Over $5,000)		729	1.10	
Use Tax From Inventory		030	3.00	

CITY/TOWN NAME	REGION / CITY CODE	BUSINESS CODE	TAX RATE	COUNTY
BULLHEAD CITY	**BH**			**MOH**
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	
Jet Fuel Sales (cents per gallon)		049	$.03	
Manufactured Buildings		027	2.00	
Timbering and Other Extraction		020	2.00	
Severance – Metal Mining		019	0.10	
Publication		009	2.00	
Hotels		044	2.00	
Hotel/Motel (Additional Tax)[B]		144	3.00	
Commercial Rental, Leasing, & Licensing for Use		213	2.00	
Rental, Leasing, & Licensing for Use of TPP		214	2.00	
Restaurant and Bars		011	2.00	
Retail Sales		017	2.00	
MRRA Amount [D]		315	2.00	
Communications		005	2.00	
Transporting		006	2.00	
Utilities		004	2.00	
Jet Fuel Use Tax (cents per gallon)		051	$.03	
Use Tax Purchases		029	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 Hotel tax rate that must be applied and reported (Business Code 144).	**(D) Report amount due on materials purchased exempt from tax and incorporated into a Maintenance, Repair, Replacement or Alteration (MRRA) project.**	**(E) When reporting for Short Term Motor Vehicle you must report Business Code 214 and 114 for this City.**

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CITY/TOWN NAME	REGION / CITY CODE	BUSINESS CODE	TAX RATE	COUNTY
CAMP VERDE	**CE**			**YAV**
Advertising		018	3.65	
Amusements		012	3.65	
Contracting – Prime		015	3.65	
Contracting – Speculative Builders		016	3.65	
Contracting – Owner Builder		037	3.65	
Job Printing		010	3.65	
Manufactured Buildings		027	3.65	
Timbering and Other Extraction		020	3.65	
Severance – Metal Mining		019	0.10	
Publication		009	3.65	
Hotels		044	3.65	
Hotel/Motel (Additional Tax)[B]		144	3.00	
Commercial Rental, Leasing, & Licensing for Use		213	2.00	
Rental, Leasing, & Licensing for Use of TPP		214	3.65	
Restaurant and Bars		011	3.65	
Retail Sales		017	3.65	
Retail Sales (Single Item Portion Over $5,000)		357	1.00	
MRRA Amount [D]		315	3.65	
Communications		005	3.65	
Transporting		006	3.65	
Utilities		004	3.65	
Use Tax Purchases		029	3.65	
Use Tax From Inventory		030	3.65	

CITY/TOWN NAME	REGION / CITY CODE	BUSINESS CODE	TAX RATE	COUNTY
CAREFREE	**CA**			**MAR**
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	
Job Printing		010	3.00	
Manufactured Buildings		027	3.00	
Timbering and Other Extraction		020	3.00	
Severance – Metal Mining		019	0.10	
Publication		009	3.00	
Hotels		044	3.00	
Hotel/Motel (Additional Tax)[B]		144	3.00	
Commercial Rental, Leasing, & Licensing for Use		213	3.00	
Rental, Leasing, & Licensing for Use of TPP		214	3.00	
Restaurant and Bars		011	3.00	
Retail Sales		017	3.00	
Retail Sales Food for Home Consumption		062	2.00	
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 From Inventory		030	3.00	

CITY/TOWN NAME	REGION / CITY CODE	BUSINESS CODE	TAX RATE	COUNTY
CASA GRANDE	**CG**			**PNL**
Advertising		018	1.80	
Amusements		012	1.80	
Contracting – Prime		015	4.00	
Contracting – Speculative Builders		016	4.00	
Contracting – Owner Builder		037	4.00	
Job Printing		010	1.80	
Manufactured Buildings		027	1.80	
Timbering and Other Extraction		020	1.80	
Severance – Metal Mining		019	0.10	
Publication		009	1.80	
Hotels		044	1.80	
Hotel/Motel (Additional Tax)[B]		144	5.00	
Commercial Rental, Leasing, & Licensing for Use		213	1.80	
Rental, Leasing, & Licensing for Use of TPP		214	1.80	
Restaurant and Bars		011	1.80	
Retail Sales		017	2.00	
Retail Sales (Single Item Portion Over $5,000)		357	1.50	
Retail Sales Food for Home Consumption		062	2.00	
MRRA Amount [D]		315	2.00	
Communications		005	2.00	
Transporting		006	1.80	
Utilities		004	2.00	

CITY/TOWN NAME	REGION / CITY CODE	BUSINESS CODE	TAX RATE	COUNTY
CAVE CREEK	**CK**			**MAR**
Advertising		018	3.00	
Amusements		012	3.00	
Contracting – Prime		015	5.00	
Contracting – Speculative Builders		016	5.00	
Contracting – Owner Builder		037	5.00	
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	
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Commercial Rental, Leasing, & Licensing for Use		213	3.00	
Rental Occupancy		040	3.00	
Rental, Leasing, & Licensing for Use of TPP		214	3.00	
Restaurant and Bars		011	3.00	
Retail Sales		017	3.00	
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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 From Inventory		030	3.00	

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

CITY/TOWN NAME	REGION / CITY CODE	BUSINESS CODE	TAX RATE	COUNTY
CHINO VALLEY	**CV**			**YAV**
Advertising		018	4.00	
Amusements		012	4.00	
Contracting – Prime		015	4.00	
Contracting – Speculative Builders		016	4.00	
Contracting – Owner Builder		037	4.00	
Job Printing		010	4.00	
Jet Fuel Sales (cents per gallon)		049	$.015	
Manufactured Buildings		027	3.00	
Timbering and Other Extraction		020	4.00	
Severance – Metal Mining		019	0.10	
Publication		009	4.00	
Hotels		044	4.00	
Hotel/Motel (Additional Tax)[B]		144	4.00	
Commercial Rental, Leasing, & Licensing for Use		213	3.00	
Rental Occupancy		040	3.00	
Rental, Leasing, & Licensing for Use of TPP		214	4.00	
Restaurant and Bars		011	4.00	
Retail Sales		017	4.00	
Retail Sales Food for Home Consumption		062	4.00	
MRRA Amount [D]		315	4.00	
Communications		005	4.00	
Transporting		006	4.00	
Utilities		004	4.00	
Jet Fuel Use Tax (cents per gallon)		051	$.015	
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 Hotel tax rate that must be applied and reported (Business Code 144).	**(D) Report amount due on materials purchased exempt from tax and incorporated into a Maintenance, Repair, Replacement or Alteration (MRRA) project.**	**(E) When reporting for Short Term Motor Vehicle you must report Business Code 214 and 114 for this City.**

TABLE 2 MUNICIPALITIES

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

CITY/TOWN NAME	REGION / CITY CODE	BUSINESS CODE	TAX RATE	COUNTY
CLARKDALE	**CD**			**YAV**
Advertising		018	3.50	
Amusements		012	3.50	
Contracting – Prime		015	4.50	
Contracting – Speculative Builders		016	4.50	
Contracting – Owner Builder		037	4.50	
Job Printing		010	3.50	
Manufactured Buildings		027	3.50	
Timbering and Other Extraction		020	3.50	
Severance – Metal Mining		019	0.10	
Publication		009	3.50	
Hotels		044	3.50	
Hotel/Motel (Additional Tax)[B]		144	2.00	
Commercial Rental, Leasing, & Licensing for Use		213	3.00	
Rental, Leasing, & Licensing for Use of TPP		214	3.50	
Restaurant and Bars		011	3.50	
Retail Sales		017	3.50	
Retail Sales Food for Home Consumption		062	3.00	
MRRA Amount [D]		315	3.50	
Communications		005	3.50	
Transporting		006	3.50	
Utilities		004	3.50	

CITY/TOWN NAME	REGION / CITY CODE	BUSINESS CODE	TAX RATE	COUNTY
CLIFTON	**CF**			**GRN**
Advertising		018	3.00	
Amusements		012	3.00	
Contracting – Prime		015	3.00	
Contracting – Speculative Builders		016	3.00	
Contracting – Owner Builder		037	3.00	
Job Printing		010	3.00	
Manufactured Buildings		027	3.00	
Timbering and Other Extraction		020	3.00	
Severance – Metal Mining		019	0.10	
Publication		009	3.00	
Hotels		044	5.00	
Hotel/Motel (Additional Tax)[B]		144	5.00	
Commercial Rental, Leasing, & Licensing for Use		213	3.00	
Rental, Leasing, & Licensing for Use of TPP		214	3.00	
Restaurant and Bars		011	3.00	
Retail Sales		017	3.00	
Retail Sales (Single Item Portion Over $10,000)		367	2.00	
Retail Sales Food for Home Consumption		062	3.00	
MRRA Amount [D]		315	3.00	
Communications		005	3.00	
Transporting		006	3.00	
Utilities		004	3.00	
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	

CITY/TOWN NAME	REGION / CITY CODE	BUSINESS CODE	TAX RATE	COUNTY
COLORADO CITY	**CC**			**MOH**
Advertising		018	3.00	
Amusements		012	7.00	
Contracting – Prime		015	2.00	
Contracting – Speculative Builders		016	2.00	
Contracting – Owner Builder		037	2.00	
Job Printing		010	2.00	
Manufactured Buildings		027	2.00	
Timbering and Other Extraction		020	2.00	
Severance – Metal Mining		019	0.10	
Publication		009	2.00	
Hotels		044	7.00	
Hotel/Motel (Additional Tax)[B]		144	7.00	
Commercial Rental, Leasing, & Licensing for Use		213	2.00	
Rental Occupancy		040	2.00	
Rental, Leasing, & Licensing for Use of TPP		214	2.00	
Restaurant and Bars		011	3.50	
Retail Sales		017	3.00	
Retail Sales Food for Home Consumption		062	3.00	
MRRA Amount [D]		315	3.00	
Communications		005	7.00	
Transporting		006	2.00	
Utilities		004	2.00	
Use Tax Purchases		029	3.00	
Use Tax From Inventory		030	3.00	

CITY/TOWN NAME	REGION / CITY CODE	BUSINESS CODE	TAX RATE	COUNTY
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, & Licensing for Use		213	3.00	
Rental Occupancy		040	3.00	
Rental, Leasing, & Licensing for Use of TPP		214	3.00	
Restaurant and Bars		011	3.00	
Retail Sales		017	3.00	
Retail Sales (Single Item Over $10,000)		917	1.50	
Retail Sales Food for Home Consumption		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 CODE	TAX RATE	COUNTY
COTTONWOOD	**CW**			**YAV**
Advertising		018	3.50	
Amusements		012	3.50	
Contracting – Prime		015	4.50	
Contracting – Speculative Builders		016	4.50	
Contracting – Owner Builder		037	4.50	
Job Printing		010	3.50	
Manufactured Buildings		027	3.50	
Timbering and Other Extraction		020	3.50	
Severance – Metal Mining		019	0.10	
Publication		009	3.50	
Hotels		044	3.50	
Hotel/Motel (Additional Tax)[B]		144	3.50	
Commercial Rental, Leasing, & Licensing for Use		213	3.50	
Rental Occupancy		040	3.50	
Rental, Leasing, & Licensing for Use of TPP		214	3.50	
Restaurant and Bars		011	3.50	
Retail Sales		017	3.50	
Retail Sales Food for Home Consumption		062	3.50	
MRRA Amount [D]		315	3.50	
Communications		005	3.50	
Transporting		006	3.50	
Utilities		004	1.50	

CITY/TOWN NAME	REGION / CITY CODE	BUSINESS CODE	TAX RATE	COUNTY
DEWEY-HUMBOLDT	**DH**			**YAV**
Advertising		018	2.00	
Amusements		012	2.00	
Contracting – Prime		015	2.00	
Contracting – Speculative Builders		016	2.00	
Contracting – Owner Builder		037	2.00	
Job Printing		010	2.00	
Manufactured Buildings		027	2.00	
Timbering and Other Extraction		020	2.00	
Severance – Metal Mining		019	0.10	
Publication		009	2.00	
Hotels		044	2.00	
Hotel/Motel (Additional Tax)[B]		144	2.00	
Commercial Rental, Leasing, & Licensing for Use		213	2.00	
Rental, Leasing, & Licensing for Use of TPP		214	2.00	
Restaurant and Bars		011	2.00	
Retail Sales		017	2.00	
Retail Sales Food for Home Consumption		062	2.00	
MRRA Amount [D]		315	2.00	
Communications		005	2.00	
Transporting		006	2.00	
Utilities		004	2.00	
Use Tax Purchases		029	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 Hotel tax rate that must be applied and reported (Business Code 144).	**(D) Report amount due on materials purchased exempt from tax and incorporated into a Maintenance, Repair, Replacement or Alteration (MRRA) project.**	**(E) When reporting for Short Term Motor Vehicle you must report Business Code 214 and 114 for this City.**

TABLE 2 MUNICIPALITIES

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

CITY/TOWN NAME	REGION / CITY CODE	BUSINESS CODE	TAX RATE	COUNTY
DOUGLAS	**DL**			**COH**
Advertising		018	3.80	
Amusements		012	0.00	
Contracting – Prime		015	3.80	
Contracting – Speculative Builders		016	3.80	
Contracting – Owner Builder		037	3.80	
Feed at Wholesale		116	3.80	
Job Printing		010	3.80	
Manufactured Buildings		027	3.80	
Timbering and Other Extraction		020	3.80	
Severance – Metal Mining		019	0.10	
Publication		009	3.80	
Hotels		044	3.80	
Hotel/Motel (Additional Tax)[B]		144	4.00	
Commercial Rental, Leasing, & Licensing for Use		213	2.80	
Rental Occupancy		040	2.80	
Rental, Leasing, & Licensing for Use of TPP		214	3.80	
Restaurant and Bars		011	3.80	
Retail Sales		017	3.80	
Retail Sales (Single Item Portion Over $10,000)		367	2.80	
Retail Sales Food for Home Consumption		062	3.80	
MRRA Amount [D]		315	3.80	
Communications		005	3.80	
Transporting		006	3.80	
Utilities		004	3.80	
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	

CITY/TOWN NAME	REGION / CITY CODE	BUSINESS CODE	TAX RATE	COUNTY
DUNCAN	**DC**			**GRN**
Advertising		018	2.00	
Amusements		012	2.00	
Contracting – Prime		015	2.00	
Contracting – Speculative Builders		016	2.00	
Contracting – Owner Builder		037	2.00	
Job Printing		010	2.00	
Manufactured Buildings		027	2.00	
Timbering and Other Extraction		020	2.00	
Severance – Metal Mining		019	0.10	
Publication		009	2.00	
Hotels		044	2.00	
Hotel/Motel (Additional Tax)[B]		144	3.00	
Commercial Rental, Leasing, & Licensing for Use		213	2.00	
Rental, Leasing, & Licensing for Use of TPP		214	2.00	
Restaurant and Bars		011	2.00	
Retail Sales		017	2.00	
Retail Sales Food for Home Consumption		062	2.00	
MRRA Amount [D]		315	2.00	
Communications		005	2.00	
Transporting		006	2.00	
Utilities		004	2.00	

CITY/TOWN NAME	REGION / CITY CODE	BUSINESS CODE	TAX RATE	COUNTY
EAGAR	**EG**			**APA**
Amusements		012	3.00	
Contracting – Prime		015	3.00	
Contracting – Speculative Builders		016	3.00	
Contracting – Owner Builder		037	3.00	
Job Printing		010	3.00	
Manufactured Buildings		027	3.00	
Timbering and Other Extraction		020	3.00	
Severance – Metal Mining		019	0.10	
Publication		009	3.00	
Hotels		044	3.00	
Hotel/Motel (Additional Tax)[B]		144	3.00	
Commercial Rental, Leasing, & Licensing for Use		213	3.00	
Rental Occupancy		040	3.00	
Rental, Leasing, & Licensing for Use of TPP		214	3.00	
Restaurant and Bars		011	3.00	
Retail Sales		017	3.00	
Retail Sales (Single Item Over $1,000)		157	2.00	
Retail Sales Food for Home Consumption		062	3.00	
MRRA Amount [D]		315	3.00	
Communications		005	3.00	
Transporting		006	3.00	
Utilities		004	3.00	
Use Tax Purchases		029	3.00	
Use Tax Purchases (Single Item Over $1,000)		159	2.00	
Use Tax From Inventory		030	3.00	

CITY/TOWN NAME	REGION / CITY CODE	BUSINESS CODE	TAX RATE	COUNTY
EL MIRAGE	**EM**			**MAR**
Advertising		018	3.00	
Amusements		012	3.00	
Contracting – Prime		015	3.00	
Contracting – Speculative Builders		016	3.00	
Contracting – Owner Builder		037	3.00	
Job Printing		010	3.00	
Manufactured Buildings		027	3.00	
Timbering and Other Extraction		020	3.00	
Severance – Metal Mining		019	0.10	
Publication		009	3.00	
Hotels		044	3.00	
Hotel/Motel (Additional Tax)[B]		144	2.00	
Commercial Rental, Leasing, & Licensing for Use		213	3.00	
Rental, Leasing, & Licensing for Use of TPP		214	3.00	
Restaurant and Bars		011	3.00	
Retail Sales		017	3.00	
Retail Sales Food for Home Consumption		062	3.00	
MRRA Amount [D]		315	3.00	
Communications		005	3.00	
Transporting		006	3.00	
Utilities		004	3.00	
Use Tax Purchases		029	3.00	
Use Tax From Inventory		030	3.00	

CITY/TOWN NAME	REGION / CITY CODE	BUSINESS CODE	TAX RATE	COUNTY
ELOY	**EL**			**PNL**
Advertising		018	3.00	
Amusements		012	3.00	
Contracting – Prime		015	4.50	
Contracting – Speculative Builders		016	4.50	
Contracting – Owner Builder		037	4.50	
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	4.00	
Hotel/Motel (Additional Tax)[B]		144	3.00	
Commercial Rental, Leasing, & Licensing for Use		213	3.00	
Rental Occupancy		040	3.00	
Rental, Leasing, & Licensing for Use of TPP		214	3.00	
Restaurant and Bars		011	5.00	
Retail Sales		017	3.00	
Retail Sales (Single Item Portion Over $6,000)		337	1.50	
Retail Sales Food for Home Consumption		062	2.00	
MRRA Amount [D]		315	3.00	
Communications		005	3.00	
Transporting		006	3.00	
Utilities		004	3.00	
Use Tax Purchases		029	3.00	
Use Tax Purchases-Single Item Portion Over $6,000		339	1.50	
Use Tax From Inventory		030	3.00	

CITY/TOWN NAME	REGION / CITY CODE	BUSINESS CODE	TAX RATE	COUNTY
FLAGSTAFF	**FS**			**COC**
Advertising		018	2.486	
Amusements		012	2.486	
Contracting – Prime		015	2.486	
Contracting – Speculative Builders		016	2.486	
Contracting – Owner Builder		037	2.486	
Feed at Wholesale		116	2.486	
Job Printing		010	2.486	
Manufactured Buildings		027	2.486	
Timbering and Other Extraction		020	2.486	
Severance – Metal Mining		019	0.100	
Publication		009	2.486	
Hotels		044	4.486	
Commercial Rental, Leasing, & Licensing for Use		213	2.486	
Rental, Leasing, & Licensing for Use of TPP		214	2.486	
Restaurant and Bars		011	4.486	
Retail Sales		017	2.486	
MRRA Amount [D]		315	2.486	
Communications		005	2.486	
Transporting		006	2.486	
Utilities		004	2.486	
Public Utility Right of Way		133	2.000	
Use Tax Purchases		029	2.486	
Use Tax From Inventory		030	2.486	

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

TABLE 2 MUNICIPALITIES

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

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

CITY/TOWN NAME	REGION / CITY CODE	BUSINESS CODE	TAX RATE	COUNTY
FOUNTAIN HILLS	**FH**			**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	
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	4.00	
Commercial Rental, Leasing, & Licensing for Use		213	1.60	
Commercial Lease (Additional Tax) [C]		313	1.30	
Rental, Leasing, & Licensing for Use of TPP		214	2.90	
Restaurant and Bars		011	2.90	
Retail Sales		017	2.90	
Retail Sales Food for Home Consumption		062	2.90	
MRRA Amount [D]		315	2.90	
Communications		005	2.90	
Transporting		006	2.90	
Utilities		004	2.90	
Use Tax Purchases		029	2.90	
Use Tax From Inventory		030	2.90	

CITY/TOWN NAME	REGION / CITY CODE	BUSINESS CODE	TAX RATE	COUNTY
FREDONIA	**FD**			**COC**
Advertising		018	4.00	
Amusements		012	4.00	
Contracting – Prime		015	4.00	
Contracting – Speculative Builders		016	4.00	
Contracting – Owner Builder		037	4.00	
Job Printing		010	4.00	
Manufactured Buildings		027	4.00	
Timbering and Other Extraction		020	4.00	
Severance – Metal Mining		019	0.10	
Publication		009	4.00	
Hotels		044	4.00	
Commercial Rental, Leasing, & Licensing for Use		213	4.00	
Rental, Leasing, & Licensing for Use of TPP		214	4.00	
Restaurant and Bars		011	4.00	
Retail Sales		017	4.00	
Retail Sales Food for Home Consumption		062	4.00	
MRRA Amount [D]		315	4.00	
Communications		005	4.00	
Transporting		006	4.00	
Utilities		004	4.00	
Use Tax Purchases		029	4.00	
Use Tax From Inventory		030	4.00	

CITY/TOWN NAME	REGION / CITY CODE	BUSINESS CODE	TAX RATE	COUNTY
GILA BEND	**GI**			**MAR**
Amusements		012	3.50	
Contracting – Prime		015	3.50	
Contracting – Speculative Builders		016	3.50	
Contracting – Owner Builder		037	3.50	
Feed at Wholesale		116	3.50	
Job Printing		010	3.50	
Manufactured Buildings		027	3.50	
Jet Fuel Sales (cents per gallon)		049	$.03	
Timbering and Other Extraction		020	3.50	
Severance – Metal Mining		019	0.10	
Publication		009	3.50	
Hotels		044	3.50	
Hotel/Motel (Additional Tax)[B]		144	2.00	
Commercial Rental, Leasing, & Licensing for Use		213	3.00	
Rental, Leasing, & Licensing for Use of TPP		214	3.50	
Restaurant and Bars		011	3.50	
Retail Sales		017	3.50	
Retail Sales Food for Home Consumption		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	COUNTY
GILBERT	**GB**			**MAR**
Advertising		018	2.00	
Amusements		012	2.00	
Contracting – Prime		015	2.00	
Contracting – Speculative Builders		016	2.00	
Contracting – Owner Builder		037	2.00	
Job Printing		010	2.00	
Manufactured Buildings		027	2.00	
Publication		009	2.00	
Hotels		044	2.00	
Hotel/Motel (Additional Tax)[B]		144	5.00	
Commercial Rental, Leasing, & Licensing for Use		213	2.00	
Rental, Leasing, & Licensing for Use of TPP		214	2.00	
Restaurant and Bars		011	2.00	
Retail Sales		017	2.00	
Retail Sales Food for Home Consumption		062	2.00	
MRRA Amount [D]		315	2.00	
Communications		005	2.00	
Transporting		006	2.00	
Utilities		004	2.00	
Use Tax Purchases		029	2.00	
Use Tax From Inventory		030	2.00	

CITY/TOWN NAME	REGION / CITY CODE	BUSINESS CODE	TAX RATE	COUNTY
GLENDALE	**GE**			**MAR**
Advertising		018	2.90	
Amusements		012	2.90	
Contracting – Prime		015	2.90	
Contracting – Speculative Builders		016	2.90	
Contracting – Owner Builder		037	2.90	
Job Printing		010	2.90	
Jet Fuel Sales (cents per gallon)		049	$.028	
Manufactured Buildings		027	2.90	
Timbering and Other Extraction		020	2.90	
Severance – Metal Mining		019	0.10	
Publication		009	2.90	
Hotels		044	2.90	
Hotel/Motel (Additional Tax)[B]		144	5.00	
Commercial Rental, Leasing, & Licensing 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 $5,000)		717	2.20	
Retail Sales Food for Home Consumption		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.	**(C) "Additional Tax" means in addition to Commercial Lease.**	**Review each City/Town for tax on Food for Home Consumption.**
(B) If you report under Hotel (Business code 044), this city has an Additional Hotel tax rate that must be applied and reported (Business Code 144).	**(D) Report amount due on materials purchased exempt from tax and incorporated into a Maintenance, Repair, Replacement or Alteration (MRRA) project.**	**(E) When reporting for Short Term Motor Vehicle you must report Business Code 214 and 114 for this City.**

TABLE 2 MUNICIPALITIES

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

CITY/TOWN NAME	REGION / CITY CODE	BUSINESS CODE	TAX RATE	COUNTY
GLOBE	**GL**			**GLA**
Advertising		018	3.30	
Amusements		012	3.30	
Contracting – Prime		015	3.30	
Contracting – Speculative Builders		016	3.30	
Contracting – Owner Builder		037	3.30	
Job Printing		010	3.30	
Manufactured Buildings		027	3.30	
Timbering and Other Extraction		020	3.30	
Severance – Metal Mining		019	0.10	
Publication		009	3.30	
Hotels		044	3.30	
Hotel/Motel (Additional Tax)[B]		144	3.00	
Commercial Rental, Leasing, & Licensing for Use		213	2.00	
Rental, Leasing, & Licensing for Use of TPP		214	3.30	
Restaurant and Bars		011	3.30	
Retail Sales		017	3.30	
Retail Sales Food for Home Consumption		062	2.30	
MRRA Amount [D]		315	3.30	
Communications		005	3.30	
Transporting		006	3.30	
Utilities		004	3.30	
Use Tax Purchases		029	3.30	
Use Tax from Inventory		030	3.30	

CITY/TOWN NAME	REGION / CITY CODE	BUSINESS CODE	TAX RATE	COUNTY
GOODYEAR	**GY**			**MAR**
Advertising		018	2.50	
Amusements		012	2.50	
Contracting – Prime		015	3.50	
Contracting – Speculative Builders		016	3.50	
Contracting – Owner Builder		037	3.50	
Job Printing		010	2.50	
Jet Fuel Sales (cents per gallon)		049	$.03	
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	2.50	
Commercial Rental, Leasing, & Licensing for Use		213	2.50	
Rental, Leasing, & Licensing for Use of TPP		214	2.50	
Restaurant and Bars		011	4.00	
Retail Sales		017	2.50	
Retail Sales (Single Item Over $5,000)		717	1.20	
Retail Sales Food for Home Consumption		062	2.00	
MRRA Amount [D]		315	2.50	
Communications		005	2.50	
Transporting		006	2.50	
Utilities		004	2.50	
Jet Fuel Use Tax (cents per gallon)		051	$.03	
Use Tax Purchases		029	2.50	
Use Tax Purchases (Single Item Over $5,000)		729	1.20	
Use Tax From Inventory		030	2.50	

CITY/TOWN NAME	REGION / CITY CODE	BUSINESS CODE	TAX RATE	COUNTY
GUADALUPE	**GU**			**MAR**
Advertising		018	4.00	
Amusements		012	5.00	
Contracting – Prime		015	4.00	
Contracting – Speculative Builders		016	4.00	
Contracting – Owner Builder		037	4.00	
Job Printing		010	4.00	
Manufactured Buildings		027	4.00	
Timbering and Other Extraction		020	4.00	
Severance – Metal Mining		019	0.10	
Publication		009	4.00	
Hotels		044	4.00	
Hotel/Motel (Additional Tax)[B]		144	6.00	
Commercial Rental, Leasing, & Licensing for Use		213	3.00	
Rental, Leasing, & Licensing for Use of TPP		214	4.00	
Restaurant and Bars		011	5.00	
Retail Sales		017	4.00	
Retail Sales Food for Home Consumption		062	4.00	
MRRA Amount [D]		315	4.00	
Communications		005	4.00	
Transporting		006	4.00	
Utilities		004	4.00	
Use Tax Purchases		029	4.00	
Use Tax From Inventory		030	4.00	

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

CITY/TOWN NAME	REGION / CITY CODE	BUSINESS CODE	TAX RATE	COUNTY
HAYDEN	**HY**			**GLA**
Advertising		018	3.00	
Amusements		012	3.00	
Contracting – Prime		015	3.00	
Contracting – Speculative Builders		016	3.00	
Contracting – Owner Builder		037	3.00	
Feed at Wholesale		116	3.00	
Job Printing		010	3.00	
Manufactured Buildings		027	3.00	
Timbering and Other Extraction		020	0.10	
Severance – Metal Mining		019	0.10	
Publication		009	3.00	
Hotels		044	3.00	
Hotel/Motel (Additional Tax)[B]		144	2.00	
Commercial Rental, Leasing, & Licensing for Use		213	3.00	
Rental Occupancy		040	3.00	
Rental, Leasing, & Licensing for Use of TPP		214	3.00	
Restaurant and Bars		011	3.00	
Retail Sales		017	3.00	
Retail Sales Food for Home Consumption		062	3.00	
MRRA Amount [D]		315	3.00	
Communications		005	3.00	
Transporting		006	3.00	
Utilities		004	3.00	
Use Tax Purchases		029	3.00	
Use Tax From Inventory		030	3.00	

CITY/TOWN NAME	REGION / CITY CODE	BUSINESS CODE	TAX RATE	COUNTY
HOLBROOK	**HB**			**NAV**
Amusements		012	3.00	
Contracting – Prime		015	3.00	
Contracting – Speculative Builders		016	3.00	
Contracting – Owner Builder		037	3.00	
Job Printing		010	3.00	
Manufactured Buildings		027	3.00	
Timbering and Other Extraction		020	3.00	
Severance – Metal Mining		019	0.10	
Publication		009	3.00	
Hotels		044	5.00	
Hotel/Motel (Additional Tax)[B]		144	5.00	
Commercial Rental, Leasing, & Licensing for Use		213	3.00	
Rental, Leasing, & Licensing for Use of TPP		214	3.00	
Restaurant and Bars		011	3.00	
Retail Sales		017	3.00	
Retail Sales Food for Home Consumption		062	3.00	
MRRA Amount [D]		315	3.00	
Communications		005	3.00	
Transporting		006	3.00	
Utilities		004	3.00	
Use Tax Purchases		029	3.00	
Use Tax From Inventory		030	3.00	

CITY/TOWN NAME	REGION / CITY CODE	BUSINESS CODE	TAX RATE	COUNTY
HUACHUCA CITY	**HC**			**COH**
Advertising		018	1.90	
Amusements		012	1.90	
Contracting – Prime		015	1.90	
Contracting – Speculative Builders		016	1.90	
Contracting – Owner Builder		037	1.90	
Feed at Wholesale		116	1.90	
Job Printing		010	1.90	
Manufactured Buildings		027	1.90	
Timbering and Other Extraction		020	1.90	
Severance – Metal Mining		019	0.10	
Publication		009	1.90	
Hotels		044	1.90	
Commercial Rental, Leasing, & Licensing for Use		213	1.00	
Rental Occupancy		040	1.90	
Rental, Leasing, & Licensing for Use of TPP		214	1.90	
Restaurant and Bars		011	1.90	
Retail Sales		017	1.90	
Retail Sales Food for Home Consumption		062	1.90	
MRRA Amount [D]		315	1.90	
Communications		005	1.90	
Transporting		006	1.90	
Utilities		004	1.90	
Use Tax Purchases		029	1.90	
Use Tax From Inventory		030	1.90	

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

TABLE 2 MUNICIPALITIES

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

CITY/TOWN NAME	REGION / CITY CODE	BUSINESS CODE	TAX RATE	COUNTY
JEROME	**JO**			**YAV**
Advertising		018	3.50	
Amusements		012	3.50	
Contracting – Prime		015	3.00	
Contracting – Speculative Builders		016	3.00	
Contracting – Owner Builder		037	3.00	
Job Printing		010	3.50	
Manufactured Buildings		027	3.50	
Timbering and Other Extraction		020	3.50	
Severance – Metal Mining		019	0.10	
Publication		009	3.50	
Hotels		044	3.50	
Hotel/Motel (Additional Tax)[B]		144	3.00	
Commercial Rental, Leasing, & Licensing for Use		213	3.50	
Rental, Leasing, & Licensing for Use of TPP		214	3.50	
Restaurant and Bars		011	4.50	
Retail Sales		017	3.50	
MRRA Amount [D]		315	3.50	
Communications		005	3.50	
Transporting		006	3.50	
Utilities		004	3.50	

CITY/TOWN NAME	REGION / CITY CODE	BUSINESS CODE	TAX RATE	COUNTY
KEARNY	**KN**			**PNL**
Advertising		018	4.00	
Amusements		012	4.00	
Contracting – Prime		015	4.00	
Contracting – Speculative Builders		016	4.00	
Contracting – Owner Builder		037	4.00	
Job Printing		010	4.00	
Manufactured Buildings		027	4.00	
Timbering and Other Extraction		020	4.00	
Publication		009	4.00	
Hotels		044	4.00	
Hotel/Motel (Additional Tax)[B]		144	4.00	
Commercial Rental, Leasing, & Licensing for Use		213	2.50	
Rental, Leasing, & Licensing for Use of TPP		214	4.00	
Restaurant and Bars		011	4.00	
Retail Sales		017	4.00	
Retail Sales Food for Home Consumption		062	4.00	
MRRA Amount [D]		315	4.00	
Communications		005	4.00	
Transporting		006	4.00	
Utilities		004	4.00	
Use Tax Purchases		029	4.00	
Use Tax From Inventory		030	4.00	

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

CITY/TOWN NAME	REGION / CITY CODE	BUSINESS CODE	TAX RATE	COUNTY
LAKE HAVASU CITY	**LH**			**MOH**
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	
Jet Fuel Sales (cents per gallon)		049	$.03	
Manufactured Buildings		027	2.00	
Timbering and Other Extraction		020	2.00	
Severance – Metal Mining		019	0.10	
Publication		009	2.00	
Hotels		044	2.00	
Hotel/Motel (Additional Tax)[B]		144	3.00	
Rental, Leasing, & Licensing for Use of TPP		214	2.00	
Rental Occupancy		040	2.00	
Restaurant and Bars		011	2.00	
Restaurant and Bars (Additional Tax) [A]		111	1.00	
Retail Sales		017	2.00	
MRRA Amount [D]		315	2.00	
Communications		005	2.00	
Transporting		006	2.00	
Utilities		004	2.00	
Jet Fuel Use Tax (cents per gallon)		051	$.03	
Use Tax Purchases		029	2.00	
Use Tax From Inventory		030	2.00	

CITY/TOWN NAME	REGION / CITY CODE	BUSINESS CODE	TAX RATE	COUNTY
LITCHFIELD PARK	**LP**			**MAR**
Advertising		018	2.80	
Amusements		012	2.80	
Contracting – Prime		015	4.80	
Contracting – Speculative Builders		016	4.80	
Contracting – Owner Builder		037	4.80	
Job Printing		010	2.80	
Manufactured Buildings		027	2.80	
Timbering and Other Extraction		020	2.80	
Severance – Metal Mining		019	0.10	
Publication		009	2.80	
Hotels		044	2.80	
Hotel/Motel (Additional Tax)[B]		144	1.00	
Commercial Rental, Leasing, & Licensing for Use		213	2.80	
Rental, Leasing, & Licensing for Use of TPP		214	2.80	
Restaurant and Bars		011	2.80	
Retail Sales		017	2.80	
Retail Sales Food for Home Consumption		062	2.80	
MRRA Amount [D]		315	2.80	
Communications		005	2.80	
Transporting		006	2.80	
Utilities		004	2.80	
Use Tax Purchases		029	2.80	
Use Tax From Inventory		030	2.80	

CITY/TOWN NAME	REGION / CITY CODE	BUSINESS CODE	TAX RATE	COUNTY
MAMMOTH	**MH**			**PNL**
Advertising		018	4.00	
Amusements		012	4.00	
Contracting – Prime		015	4.00	
Contracting – Speculative Builders		016	4.00	
Contracting – Owner Builder		037	4.00	
Job Printing		010	4.00	
Manufactured Buildings		027	4.00	
Timbering and Other Extraction		020	4.00	
Severance – Metal Mining		019	0.10	
Publication		009	4.00	
Hotels		044	4.00	
Hotel/Motel (Additional Tax)[B]		144	4.00	
Commercial Rental, Leasing, & Licensing for Use		213	4.00	
Rental, Leasing, & Licensing for Use of TPP		214	4.00	
Restaurant and Bars		011	4.00	
Retail Sales		017	4.00	
Retail Sales Food for Home Consumption		062	4.00	
MRRA Amount [D]		315	4.00	
Communications		005	4.00	
Transporting		006	4.00	
Utilities		004	4.00	
Use Tax Purchases		029	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 Hotel tax rate that must be applied and reported (Business Code 144).	**(D) Report amount due on materials purchased exempt from tax and incorporated into a Maintenance, Repair, Replacement or Alteration (MRRA) project.**	**(E) When reporting for Short Term Motor Vehicle you must report Business Code 214 and 114 for this City.**

TABLE 2 MUNICIPALITIES

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

CITY/TOWN NAME	REGION / CITY CODE	BUSINESS CODE	TAX RATE	COUNTY
MARANA	**MA**			**PMA/PNL**
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	2.00	
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	
Commercial Rental, Leasing, & Licensing for Use		213	2.50	
Rental Occupancy		040	2.50	
Rental, Leasing, & Licensing for Use of TPP		214	2.50	
Restaurant and Bars		011	2.50	
Retail Sales		017	2.50	
Retails Sales (Single Item Over $5000)		717	2.00	
MRRA Amount [D]		315	2.50	
Communications		005	4.00	
Transporting		006	2.50	
Utilities		004	4.00	
Use Tax Purchases		029	2.50	
Use Tax Purchases (Single Item Over $5000)		729	2.00	
Use Tax From Inventory		030	2.50	

CITY/TOWN NAME	REGION / CITY CODE	BUSINESS CODE	TAX RATE	COUNTY
MARICOPA	**MP**			**PNL**
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	2.00	
Hotel/Motel (Additional Tax)[B]		144	5.50	
Commercial Rental, Leasing, & Licensing for Use		213	2.50	
Rental, Leasing, & Licensing for Use of TPP		214	2.50	
Restaurant and Bars		011	2.50	
Retail Sales		017	2.50	
Retail Sales Food for Home Consumption		062	2.00	
MRRA Amount [D]		315	2.50	
Communications		005	2.50	
Transporting		006	2.50	
Utilities		004	2.50	
Use Tax Purchases		029	2.50	
Use Tax From Inventory		030	2.50	

CITY/TOWN NAME	REGION / CITY CODE	BUSINESS CODE	TAX RATE	COUNTY
MESA	**ME**			**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	
Jet Fuel Sales (cents per gallon)		049	$.03	
Manufactured Buildings		027	2.00	
Timbering and Other Extraction		020	2.00	
Severance – Metal Mining		019	0.10	
Publication		009	2.00	
Hotels		044	2.00	
Hotel/Motel (Additional Tax)[B]		144	5.00	
Commercial Rental, Leasing, & Licensing for Use		213	2.00	
Rental, Leasing, & Licensing for Use of TPP		214	2.00	
Restaurant and Bars		011	2.00	
Retail Sales		017	2.00	
MRRA Amount [D]		315	2.00	
Communications		005	2.00	
Transporting		006	2.00	
Utilities		004	2.00	
Wastewater Utility Services		485	2.00	
Jet Fuel Use Tax (cents per gallon)		051	$.03	
Use Tax Purchases		029	2.00	
Use Tax From Inventory		030	2.00	

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

CITY/TOWN NAME	REGION / CITY CODE	BUSINESS CODE	TAX RATE	COUNTY
NOGALES	**NO**			**STC**
Advertising		018	2.00	
Amusements		012	2.00	
Contracting – Prime		015	2.00	
Contracting – Speculative Builders		016	2.00	
Contracting – Owner Builder		037	2.00	
Job Printing		010	2.00	
Manufactured Buildings		027	2.00	
Timbering and Other Extraction		020	2.00	
Severance – Metal Mining		019	0.10	
Publication		009	2.00	
Hotels		044	2.00	
Hotel/Motel (Additional Tax)[B]		144	4.00	
Commercial Rental, Leasing, & Licensing for Use		213	2.00	
Rental, Leasing, & Licensing for Use of TPP		214	2.00	
Restaurant and Bars		011	2.00	
Retail Sales		017	2.00	
Retail Sales for Food for Home Consumption		062	2.00	
MRRA Amount [D]		315	2.00	
Communications		005	2.00	
Transporting		006	2.00	
Utilities		004	2.00	
Public Utility Right of Way		133	2.00	
Wastewater Utility Services		485	2.00	

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

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

TABLE 2 MUNICIPALITIES

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

CITY/TOWN NAME	REGION / CITY CODE	BUSINESS CODE	TAX RATE	COUNTY
PAGE	**PG**			**COC**
Advertising		018	3.00	
Amusements		012	3.00	
Contracting – Prime		015	3.00	
Contracting – Speculative Builders		016	3.00	
Contracting – Owner Builder		037	3.00	
Job Printing		010	3.00	
Manufactured Buildings		027	3.00	
Timbering and Other Extraction		020	3.00	
Severance – Metal Mining		019	0.10	
Publication		009	3.00	
Hotels		044	5.00	
Hotel/Motel (Additional Tax) [B]		144	5.00	
Commercial Rental, Leasing, & Licensing for Use		213	3.00	
Rental, Leasing, & Licensing for Use of TPP		214	3.00	
Restaurant and Bars		011	4.00	
Retail Sales		017	3.00	
Retail Sales (Single Item Portion Over $3,000)		387	2.00	
Retail Sales Food for Home Consumption		062	3.00	
MRRA Amount [D]		315	3.00	
Communications		005	3.00	
Transporting		006	3.00	
Utilities		004	3.00	
Use Tax Purchases		029	3.00	
Use Tax Purch (Single Item Portion Over $3,000)		389	2.00	
Use Tax From Inventory		030	3.00	

CITY/TOWN NAME	REGION / CITY CODE	BUSINESS CODE	TAX RATE	COUNTY
PARADISE VALLEY	**PV**			**MAR**
Advertising		018	2.50	
Amusements		012	2.50	
Contracting – Prime		015	2.50	
Contracting – Speculative Builders		016	2.50	
Contracting – Owner Builder		037	2.50	
Job Printing		010	2.50	
Manufactured Buildings		027	2.50	
Timbering and Other Extraction		020	2.50	
Severance – Metal Mining		019	0.10	
Publication		009	2.50	
Hotels		044	2.50	
Hotel/Motel (Additional Tax) [B]		144	3.40	
Commercial Rental, Leasing, & Licensing for Use		213	1.65	
Commercial Lease (Additional Tax) [C]		313	0.85	
Rental Occupancy		040	1.65	
Rental, Leasing, & Licensing for Use of TPP		214	2.50	
Restaurant and Bars		011	2.50	
Retail Sales		017	2.50	
Retail Sales Food for Home Consumption		062	2.50	
MRRA Amount [D]		315	2.50	
Communications		005	2.50	
Transporting		006	2.50	
Utilities		004	2.50	
Use Tax Purchases		029	2.50	
Use Tax From Inventory		030	2.50	

CITY/TOWN NAME	REGION / CITY CODE	BUSINESS CODE	TAX RATE	COUNTY
PARKER	**PK**			**LAP**
Advertising		018	2.00	
Amusements		012	2.00	
Contracting – Prime		015	2.00	
Contracting – Speculative Builders		016	2.00	
Contracting – Owner Builder		037	2.00	
Job Printing		010	2.00	
Manufactured Buildings		027	2.00	
Timbering and Other Extraction		020	2.00	
Severance – Metal Mining		019	0.10	
Publication		009	2.00	
Hotels		044	2.00	
Hotel/Motel (Additional Tax) [B]		144	4.00	
Commercial Rental, Leasing, & Licensing for Use		213	2.00	
Rental, Leasing, & Licensing for Use of TPP		214	2.00	
Restaurant and Bars		011	4.00	
Retail Sales		017	2.00	
Retail Sales (Single Item Portion Over $2,500)		467	1.00	
MRRA Amount [D]		315	2.00	
Communications		005	2.00	
Transporting		006	2.00	
Utilities		004	3.00	

CITY/TOWN NAME	REGION / CITY CODE	BUSINESS CODE	TAX RATE	COUNTY
PATAGONIA	**PA**			**STC**
Advertising		018	3.00	
Amusements		012	3.00	
Contracting – Prime		015	3.00	
Contracting – Speculative Builders		016	3.00	
Contracting – Owner Builder		037	3.00	
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, & Licensing for Use		213	3.00	
Rental Occupancy		040	3.00	
Rental, Leasing, & Licensing for Use of TPP		214	3.00	
Restaurant and Bars		011	3.00	
Retail Sales		017	3.00	
Retail Sales Food for Home Consumption		062	2.50	
MRRA Amount [D]		315	3.00	
Communications		005	3.00	
Transporting		006	3.00	
Utilities		004	3.00	

CITY/TOWN NAME	REGION / CITY CODE	BUSINESS CODE	TAX RATE	COUNTY
PAYSON	**PS**			**GLA**
Advertising		018	3.88	
Amusements		012	3.88	
Contracting – Prime		015	3.88	
Contracting – Speculative Builders		016	3.88	
Contracting – Owner Builder		037	3.88	
Job Printing		010	3.88	
Manufactured Buildings		027	3.88	
Timbering and Other Extraction		020	3.88	
Severance – Metal Mining		019	0.10	
Publication		009	3.88	
Hotels		044	3.88	
Hotel/Motel (Additional Tax) [B]		144	5.00	
Commercial Rental, Leasing, & Licensing for Use		213	3.88	
Rental Occupancy		040	2.00	
Rental, Leasing, & Licensing for Use of TPP		214	3.88	
Restaurant and Bars		011	3.88	
Retail Sales		017	3.88	
Retail Sales Food for Home Consumption		062	3.88	
MRRA Amount [D]		315	3.88	
Communications		005	3.88	
Transporting		006	3.88	
Utilities		004	3.88	

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

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

TABLE 2 MUNICIPALITIES

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

CITY/TOWN NAME	REGION / CITY CODE	BUSINESS CODE	TAX RATE	COUNTY
PHOENIX	**PX**			**MAR**
Advertising		018	0.50	
Amusements		012	2.80	
Contracting – Prime		015	2.80	
Contracting – Speculative Builders		016	2.80	
Contracting – Owner Builder		037	2.80	
Job Printing		010	2.80	
Jet Fuel Sales (cents per gallon)		049	$.00732	
Manufactured Buildings		027	2.80	
Timbering and Other Extraction		020	2.80	
Severance – Metal Mining		019	0.10	
Publication		009	2.80	
Hotels		044	2.80	
Hotel/Motel (Additional Tax) [B]		144	3.00	
Commercial Rental, Leasing, & Licensing for Use		213	2.80	
Commercial Lease (Additional Tax)[C]		313	0.10	
Rental Occupancy		040	2.30	
Rental, Leasing, & Licensing for Use of TPP		214	2.80	
Short-Term Motor Vehicle Rental (Additional Tax) [E]		114	2.00	
Restaurant and Bars		011	2.80	
Retail Sales		017	2.80	
Retail Sales (Single Item Portion over $14,338)		366	2.00	
MRRA Amount [D]		315	2.80	
Communications		005	4.70	
Transporting		006	2.80	
Utilities		004	2.70	
Wastewater Removal Services		485	2.70	
Jet Fuel Use Tax (cents per gallon)		051	$.00732	
Use Tax Purchases		029	2.80	
Use Tax Purch (Single Item Portion over $14,338)		368	2.00	
Use Tax From Inventory		030	2.80	

CITY/TOWN NAME	REGION / CITY CODE	BUSINESS CODE	TAX RATE	COUNTY
SPECIAL TAXING DISTRICT, PHOENIX	**PZ**			**MCZ**

See Page 18 for information on this table.

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

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

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

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

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

TABLE 2 MUNICIPALITIES

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

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

CITY/TOWN NAME	REGION / CITY CODE	BUSINESS CODE	TAX RATE	COUNTY
QUEEN CREEK	**QC**			**MAR/PNL**
Advertising		018	2.25	
Amusements		012	2.25	
Contracting – Prime		015	4.25	
Contracting – Speculative Builders		016	4.25	
Contracting – Owner Builder		037	4.25	
Job Printing		010	2.25	
Manufactured Buildings		027	2.25	
Timbering and Other Extraction		020	2.25	
Severance – Metal Mining		019	0.10	
Publication		009	2.25	
Hotels		044	2.25	
Hotel/Motel (Additional Tax)[B]		144	3.00	
Commercial Rental, Leasing, & Licensing for Use		213	2.25	
Rental, Leasing, & Licensing for Use of TPP		214	2.25	
Restaurant and Bars		011	2.25	
Retail Sales		017	2.25	
Retail Sales Food for Home Consumption		062	2.25	
MRRA Amount [D]		315	2.25	
Communications		005	2.25	
Transporting		006	2.25	
Utilities		004	2.25	
Use Tax Purchases		029	2.25	
Use Tax From Inventory		030	2.25	

CITY/TOWN NAME	REGION / CITY CODE	BUSINESS CODE	TAX RATE	COUNTY
QUEEN CREEK SPECIAL DISTRICT	**QD**			**MAR**
Amusements		012	2.25	
Job Printing		010	2.25	
Publication		009	2.25	
Hotels		044	2.25	
Restaurant and Bars		011	2.25	
Retail Sales		017	2.25	
Retail Sales Food for Home Consumption		062	2.25	
MRRA Amount [D]		315	2.25	
Communications		005	2.25	
Transporting		006	2.25	
Utilities		004	2.25	

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

CITY/TOWN NAME	REGION / CITY CODE	BUSINESS CODE	TAX RATE	COUNTY
SAFFORD	**SF**			**GRA**
Advertising		018	2.50	
Amusements		012	2.50	
Contracting – Prime		015	2.50	
Contracting – Speculative Builders		016	2.50	
Contracting – Owner Builder		037	2.50	
Feed at Wholesale		116	2.50	
Job Printing		010	2.50	
Manufactured Buildings		027	2.50	
Timbering and Other Extraction		020	2.50	
Severance – Metal Mining		019	0.10	
Publication		009	2.50	
Hotels		044	2.50	
Hotel/Motel (Additional Tax)[B]		144	5.00	
Commercial Rental, Leasing, & Licensing for Use		213	2.50	
Rental Occupancy		040	2.50	
Rental, Leasing, & Licensing for Use of TPP		214	2.50	
Restaurant and Bars		011	2.50	
Retail Sales		017	2.50	
Retail Sales (Single Item Over $5,000)		717	1.00	
Retail Sales Food for Home Consumption		062	2.50	
MRRA Amount [D]		315	2.50	
Communications		005	2.50	
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	

CITY/TOWN NAME	REGION / CITY CODE	BUSINESS CODE	TAX RATE	COUNTY
SAHUARITA	**SA**			**PMA**
Amusements		012	2.00	
Contracting – Prime		015	4.00	
Contracting – Speculative Builders		016	4.00	
Contracting – Owner Builder		037	4.00	
Job Printing		010	2.00	
Manufactured Buildings		027	2.00	
Timbering and Other Extraction		020	2.00	
Severance – Metal Mining		019	0.10	
Publication		009	2.00	
Hotels		044	2.00	
Hotel/Motel (Additional Tax)[B]		144	2.00	
Commercial Rental, Leasing, & Licensing for Use		213	2.00	
Rental, Leasing, & Licensing for Use of TPP		214	2.00	
Restaurant and Bars		011	2.00	
Retail Sales		017	2.00	
MRRA Amount [D]		315	2.00	
Communications		005	2.00	
Transporting		006	2.00	
Utilities		004	4.00	
Use Tax Purchases		029	2.00	
Use Tax from Inventory		030	2.00	

CITY/TOWN NAME	REGION / CITY CODE	BUSINESS CODE	TAX RATE	COUNTY
SAN LUIS	**SU**			**YMA**
Advertising		018	4.00	
Amusements		012	4.00	
Contracting – Prime		015	4.00	
Contracting – Speculative Builders		016	4.00	
Contracting – Owner Builder		037	4.00	
Job Printing		010	4.00	
Manufactured Buildings		027	4.00	
Timbering and Other Extraction		020	4.00	
Severance – Metal Mining		019	0.10	
Publication		009	4.00	
Hotels		044	4.00	
Commercial Rental, Leasing, & Licensing for Use		213	4.00	
Rental, Leasing, & Licensing for Use of TPP		214	4.00	
Restaurant and Bars		011	4.00	
Retail Sales		017	4.00	
Retail Sales (Single Item Portion Over $2,500)		467	1.50	
Retail Sales Food for Home Consumption		062	4.00	
MRRA Amount [D]		315	4.00	
Communications		005	4.00	
Transporting		006	4.00	
Utilities		004	4.00	
Use Tax Purchases		029	4.00	
Use Tax Purch (Single Item Portion over $2,500)		469	1.50	
Use Tax From Inventory		030	4.00	

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

TABLE 2 MUNICIPALITIES

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

CITY/TOWN NAME	REGION / CITY CODE	BUSINESS CODE	TAX RATE	COUNTY
SCOTTSDALE	**SC**			**MAR**
Advertising		018	1.70	
Amusements		012	1.70	
Contracting – Prime		015	1.70	
Contracting – Speculative Builders		016	1.70	
Contracting – Owner Builder		037	1.70	
Feed at Wholesale		116	1.70	
Job Printing		010	1.70	
Jet Fuel Sales (cents per gallon)		049	$.018	
Manufactured Buildings		027	1.70	
Timbering and Other Extraction		020	1.70	
Severance – Metal Mining		019	0.10	
Publication		009	1.70	
Hotels		044	1.70	
Hotel/Motel (Additional Tax)[B]		144	5.00	
Commercial Rental, Leasing, & Licensing for Use		213	1.70	
Rental, Leasing, & Licensing for Use of TPP		214	1.70	
Restaurant and Bars		011	1.70	
Retail Sales		017	1.70	
Retail Sales Food for Home Consumption		062	1.70	
MRRA Amount [D]		315	1.70	
Communications		005	1.70	
Transporting		006	1.70	
Utilities		004	1.70	
Wastewater Removal Services		485	1.70	
Jet Fuel Use Tax (cents per gallon)		051	$.018	
Use Tax Purchases		029	1.50	
Use Tax From Inventory		030	1.50	

CITY/TOWN NAME	REGION / CITY CODE	BUSINESS CODE	TAX RATE	COUNTY
SEDONA	**SE**			**COC/YAV**
Amusements		012	3.50	
Contracting – Prime		015	3.50	
Contracting – Speculative Builders		016	3.50	
Contracting – Owner Builder		037	3.50	
Job Printing		010	3.50	
Manufactured Buildings		027	3.50	
Timbering and Other Extraction		020	3.50	
Severance – Metal Mining		019	0.10	
Publication		009	3.50	
Hotels		044	3.50	
Hotel/Motel (Additional Tax)[B]		144	3.50	
Commercial Rental, Leasing, & Licensing for Use		213	3.50	
Rental, Leasing, & Licensing for Use of TPP		214	3.50	
Restaurant and Bars		011	3.50	
Retail Sales		017	3.50	
MRRA Amount [D]		315	3.50	
Communications		005	3.50	
Transporting		006	3.50	
Utilities		004	3.50	
Use Tax Purchases		029	3.00	
Use Tax From Inventory		030	3.00	

CITY/TOWN NAME	REGION / CITY CODE	BUSINESS CODE	TAX RATE	COUNTY
SHOW LOW	**SL**			**NAV**
Advertising		018	2.00	
Amusements		012	2.00	
Contracting – Prime		015	2.00	
Contracting – Speculative Builders		016	2.00	
Contracting – Owner Builder		037	2.00	
Job Printing		010	2.00	
Manufactured Buildings		027	2.00	
Timbering and Other Extraction		020	2.00	
Severance – Metal Mining		019	0.10	
Publication		009	2.00	
Hotels		044	2.00	
Hotel/Motel (Additional Tax)[B]		144	3.00	
Commercial Rental, Leasing, & Licensing for Use		213	2.00	
Rental, Leasing, & Licensing for Use of TPP		214	2.00	
Restaurant and Bars		011	2.00	
Retail Sales		017	2.00	
Retail Sales Food for Home Consumption		062	2.00	
MRRA Amount [D]		315	2.00	
Communications		005	2.00	
Transporting		006	2.00	
Utilities		004	2.00	

CITY/TOWN NAME	REGION / CITY CODE	BUSINESS CODE	TAX RATE	COUNTY
SIERRA VISTA	**SR**			**COH**
Advertising		018	1.95	
Amusements		012	1.95	
Contracting – Prime		015	1.95	
Contracting – Speculative Builders		016	1.95	
Contracting – Owner Builder		037	1.95	
Feed at Wholesale		116	1.95	
Jet Fuel Sales (cents per gallon)		049	$.02	
Job Printing		010	1.95	
Manufactured Buildings		027	1.95	
Timbering and Other Extraction		020	1.95	
Severance – Metal Mining		019	0.10	
Publication		009	1.95	
Extended Stay		244	5.50	
Commercial Rental, Leasing, & Licensing for Use		213	1.00	
Rental, Leasing, & Licensing for Use of TPP		214	1.95	
Restaurant and Bars		011	2.60	
Retail Sales		017	1.95	
Retail Sales Food for Home Consumption		062	1.95	
MRRA Amount [D]		315	1.95	
Communications		005	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
SNOWFLAKE	**SN**			**NAV**
Advertising		018	3.00	
Amusements		012	3.00	
Contracting – Prime		015	3.00	
Contracting – Speculative Builders		016	3.00	
Contracting – Owner Builder		037	3.00	
Job Printing		010	3.00	
Manufactured Buildings		027	3.00	
Timbering and Other Extraction		020	3.00	
Severance – Metal Mining		019	0.10	
Publication		009	3.00	
Hotels		044	3.00	
Hotel/Motel (Additional Tax)[B]		144	4.00	
Commercial Rental, Leasing, & Licensing for Use		213	2.00	
Rental, Leasing, & Licensing for Use of TPP		214	3.00	
Restaurant and Bars		011	3.00	
Retail Sales		017	3.00	
Retail Sales (Single Item Portion Over $10,000)		367	2.00	
Retail Sales Food for Home Consumption		062	3.00	
MRRA Amount [D]		315	3.00	
Communications		005	3.00	
Transporting		006	3.00	
Utilities		004	3.00	
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	

CITY/TOWN NAME	REGION / CITY CODE	BUSINESS CODE	TAX RATE	COUNTY
SOMERTON	**SO**			**YMA**
Advertising		018	3.30	
Amusements		012	3.30	
Contracting – Prime		015	3.30	
Contracting – Speculative Builders		016	3.30	
Contracting – Owner Builder		037	3.30	
Job Printing		010	3.30	
Manufactured Buildings		027	3.30	
Timbering and Other Extraction		020	3.30	
Severance – Metal Mining		019	0.10	
Publication		009	3.30	
Hotels		044	3.30	
Commercial Rental, Leasing, & Licensing for Use		213	3.30	
Rental, Leasing, & Licensing for Use of TPP		214	3.30	
Restaurant and Bars		011	3.30	
Retail Sales		017	3.30	
Retail Sales Food for Home Consumption		062	3.30	
MRRA Amount [D]		315	3.30	
Communications		005	3.30	
Transporting		006	3.30	
Utilities		004	3.30	
Use Tax Purchases		029	2.50	
Use Tax From Inventory		030	2.50	

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

TABLE 2 MUNICIPALITIES

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

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

CITY/TOWN NAME	REGION / CITY CODE	BUSINESS CODE	TAX RATE	COUNTY
SPRINGERVILLE	**SV**			**APA**
Advertising		018	3.00	
Amusements		012	3.00	
Contracting – Prime		015	3.00	
Contracting – Speculative Builders		016	3.00	
Contracting – Owner Builder		037	3.00	
Job Printing		010	3.00	
Manufactured Buildings		027	3.00	
Timbering and Other Extraction		020	3.00	
Severance – Metal Mining		019	0.10	
Publication		009	3.00	
Hotels		044	3.00	
Hotel/Motel (Additional Tax)[B]		144	2.00	
Rental Occupancy		040	3.00	
Rental, Leasing, & Licensing for Use of TPP		214	3.00	
Restaurant and Bars		011	3.00	
Retail Sales		017	3.00	
Retail Sales (Single Item Portion Over $1,000)		397	2.00	
Retail Sales Food for Home Consumption		062	3.00	
MRRA Amount [D]		315	3.00	
Communications		005	3.00	
Transporting		006	3.00	
Utilities		004	3.00	

CITY/TOWN NAME	REGION / CITY CODE	BUSINESS CODE	TAX RATE	COUNTY
ST JOHNS	**SJ**			**APA**
Advertising		018	3.00	
Amusements		012	3.00	
Contracting – Prime		015	3.00	
Contracting – Speculative Builders		016	3.00	
Contracting – Owner Builder		037	3.00	
Job Printing		010	3.00	
Manufactured Buildings		027	3.00	
Timbering and Other Extraction		020	3.00	
Severance – Metal Mining		019	0.10	
Publication		009	3.00	
Hotels		044	3.00	
Hotel/Motel (Additional Tax)[B]		144	3.00	
Commercial Rental, Leasing, & Licensing for Use		213	2.00	
Rental, Leasing, & Licensing for Use of TPP		214	3.00	
Restaurant and Bars		011	3.00	
Retail Sales		017	3.00	
Retail Sales Food for Home Consumption		062	3.00	
MRRA Amount [D]		315	3.00	
Communications		005	3.00	
Transporting		006	3.00	
Utilities		004	3.00	
Use Tax Purchases		029	3.00	
Use Tax From Inventory		030	3.00	

CITY/TOWN NAME	REGION / CITY CODE	BUSINESS CODE	TAX RATE	COUNTY
STAR VALLEY	**SY**			**GLA**
Advertising		018	2.00	
Amusements		012	2.00	
Contracting – Prime		015	2.00	
Contracting – Speculative Builders		016	2.00	
Contracting – Owner Builder		037	2.00	
Job Printing		010	2.00	
Manufactured Buildings		027	2.00	
Timbering and Other Extraction		020	2.00	
Severance – Metal Mining		019	0.10	
Publication		009	2.00	
Hotels		044	2.00	
Commercial Rental, Leasing, & Licensing for Use		213	2.00	
Rental, Leasing, & Licensing for Use of TPP		214	2.00	
Restaurant and Bars		011	2.00	
Retail Sales		017	2.00	
Retail Sales Food for Home Consumption		062	2.00	
MRRA Amount [D]		315	2.00	
Communications		005	2.00	
Transporting		006	2.00	
Utilities		004	2.00	

CITY/TOWN NAME	REGION / CITY CODE	BUSINESS CODE	TAX RATE	COUNTY
SUPERIOR	**SI**			**PNL**
Advertising		018	4.00	
Amusements		012	4.00	
Contracting – Prime		015	4.00	
Contracting – Speculative Builders		016	4.00	
Contracting – Owner Builder		037	4.00	
Job Printing		010	4.00	
Manufactured Buildings		027	4.00	
Timbering and Other Extraction		020	4.00	
Severance – Metal Mining		019	0.10	
Publication		009	4.00	
Hotels		044	4.00	
Hotel/Motel (Additional Tax)[B]		144	4.00	
Commercial Rental, Leasing, & Licensing for Use		213	2.00	
Rental, Leasing, & Licensing for Use of TPP		214	4.00	
Restaurant and Bars		011	4.00	
Retail Sales		017	4.00	
Retail Sales (Single Item Portion Over $500)		407	1.00	
MRRA Amount [D]		315	4.00	
Communications		005	4.00	
Transporting		006	4.00	
Utilities		004	4.00	

CITY/TOWN NAME	REGION / CITY CODE	BUSINESS CODE	TAX RATE	COUNTY
SURPRISE	**SP**			**MAR**
Advertising		018	2.80	
Amusements		012	2.80	
Contracting – Prime		015	3.70	
Contracting – Speculative Builders		016	3.70	
Contracting – Owner Builder		037	3.70	
Feed at Wholesale		116	2.80	
Job Printing		010	2.80	
Manufactured Buildings		027	2.80	
Timbering and Other Extraction		020	2.80	
Severance – Metal Mining		019	0.10	
Publication		009	2.80	
Hotels		044	2.80	
Hotel/Motel (Additional Tax)[B]		144	4.52	
Commercial Rental, Leasing, & Licensing for Use		213	2.80	
Rental Occupancy		040	0.00	
Rental, Leasing, & Licensing for Use of TPP		214	2.80	
Restaurant and Bars		011	3.20	
Retail Sales		017	2.80	
MRRA Amount [D]		315	2.80	
Communications		005	2.80	
Transporting		006	2.80	
Utilities		004	2.80	
Use Tax Purchases		029	2.80	
Use Tax From Inventory		030	2.80	

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

TABLE 2 MUNICIPALITIES

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

CITY/TOWN NAME	REGION / CITY CODE	BUSINESS CODE	TAX RATE	COUNTY
TAYLOR	**TL**			**NAV**
Advertising		018	3.00	
Amusements		012	3.00	
Contracting – Prime		015	3.00	
Contracting – Speculative Builders		016	3.00	
Contracting – Owner Builder		037	3.00	
Job Printing		010	3.00	
Manufactured Buildings		027	3.00	
Timbering and Other Extraction		020	3.00	
Severance – Metal Mining		019	0.10	
Publication		009	3.00	
Hotels		044	3.00	
Hotel/Motel (Additional Tax)[B]		144	3.00	
Commercial Rental, Leasing, & Licensing for Use		213	2.00	
Rental, Leasing, & Licensing for Use of TPP		214	3.00	
Restaurant and Bars		011	3.00	
Retail Sales		017	3.00	
Retail Sales Food for Home Consumption		062	3.00	
MRRA Amount [D]		315	3.00	
Communications		005	3.00	
Transporting		006	3.00	
Utilities		004	3.00	
Use Tax Purchases		029	3.00	
Use Tax From Inventory		030	3.00	

CITY/TOWN NAME	REGION / CITY CODE	BUSINESS CODE	TAX RATE	COUNTY
TEMPE	**TE**			**MAR**
Advertising		018	1.80	
Amusements		012	1.80	
Contracting – Prime		015	1.80	
Contracting – Speculative Builders		016	1.80	
Contracting – Owner Builder		037	1.80	
Job Printing		010	1.80	
Manufactured Buildings		027	1.80	
Timbering and Other Extraction		020	1.80	
Severance – Metal Mining		019	0.10	
Publication		009	1.80	
Hotels		044	1.80	
Hotel/Motel (Additional Tax)[B]		144	5.00	
Commercial Rental, Leasing, & Licensing for Use		213	1.80	
Rental, Leasing, & Licensing for Use of TPP		214	1.80	
Restaurant and Bars		011	1.80	
Retail Sales		017	1.80	
Retail Sales Food for Home Consumption		062	1.80	
MRRA Amount [D]		315	1.80	
Communications		005	1.80	
Transporting		006	1.80	
Utilities		004	1.80	
Use Tax Purchases		029	1.80	
Use Tax From Inventory		030	1.80	

CITY/TOWN NAME	REGION / CITY CODE	BUSINESS CODE	TAX RATE	COUNTY
THATCHER	**TC**			**GRA**
Amusements		012	2.50	
Contracting – Prime		015	3.50	
Contracting – Speculative Builders		016	3.50	
Contracting – Owner Builder		037	3.50	
Job Printing		010	2.50	
Manufactured Buildings		027	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	5.00	
Commercial Rental, Leasing, & Licensing for Use		213	2.00	
Rental, Leasing, & Licensing for Use of TPP		214	2.50	
Restaurant and Bars		011	2.50	
Retail Sales		017	2.50	
Retail Sales (Single Item Over $5,000)		717	1.00	
Retail Sales Food for Home Consumption		062	2.50	
MRRA Amount [D]		315	2.50	
Communications		005	2.50	
Transporting		006	2.50	
Utilities		004	2.50	
Use Tax Purchases		029	2.50	
Use Tax From Inventory		030	2.50	

CITY/TOWN NAME	REGION / CITY CODE	BUSINESS CODE	TAX RATE	COUNTY
TOLLESON	**TN**			**MAR**
Amusements		012	2.50	
Contracting – Prime		015	2.50	
Contracting – Speculative Builders		016	2.50	
Contracting – Owner Builder		037	2.50	
Job Printing		010	2.50	
Manufactured Buildings		027	2.50	
Timbering and Other Extraction		020	2.50	
Severance – Metal Mining		019	0.10	
Publication		009	2.50	
Hotels		044	2.50	
Hotel/Motel (Additional Tax)[B]		144	2.00	
Commercial Rental, Leasing, & Licensing for Use		213	2.50	
Rental, Leasing, & Licensing for Use of TPP		214	2.50	
Restaurant and Bars		011	2.50	
Retail Sales		017	2.50	
Retail Sales (Single Item Portion Over $5,000)		357	2.00	
Retail Sales Food for Home Consumption		062	2.50	
MRRA Amount [D]		315	2.50	
Communications		005	2.50	
Transporting		006	2.50	
Utilities		004	2.50	
Use Tax Purchases		029	2.50	
Use Tax (Single Item Portion Over $5,000)		359	2.00	
Use tax From Inventory		030	2.50	

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

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

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

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

TABLE 2 MUNICIPALITIES

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

CITY/TOWN NAME	REGION / CITY CODE	BUSINESS CODE	TAX RATE	COUNTY
TUSAYAN	**TY**			**COC**
Advertising		018	2.00	
Amusements		012	2.00	
Contracting – Prime		015	2.00	
Contracting – Speculative Builders		016	2.00	
Contracting – Owner Builder		037	2.00	
Job Printing		010	2.00	
Manufactured Buildings		027	2.00	
Timbering and Other Extraction		020	2.00	
Severance – Metal Mining		019	0.10	
Publication		009	2.00	
Hotels		044	2.00	
Hotel/Motel (Additional Tax)[B]		144	2.00	
Commercial Rental, Leasing, & Licensing for Use		213	2.00	
Rental, Leasing, & Licensing for Use of TPP		214	2.00	
Restaurant and Bars		011	4.00	
Retail Sales		017	2.00	
MRRA Amount [D]		315	2.00	
Communications		005	2.00	
Transporting		006	2.00	
Utilities		004	2.00	

CITY/TOWN NAME	REGION / CITY CODE	BUSINESS CODE	TAX RATE	COUNTY
WELLTON	**WT**			**YMA**
Advertising		018	3.50	
Amusements		012	3.50	
Contracting – Prime		015	3.50	
Contracting – Speculative Builders		016	3.50	
Contracting – Owner Builder		037	3.50	
Job Printing		010	3.50	
Manufactured Buildings		027	3.50	
Timbering and Other Extraction		020	3.50	
Severance – Metal Mining		019	0.10	
Publication		009	3.50	
Hotels		044	3.50	
Hotel/Motel (Additional Tax)[B]		144	3.50	
Commercial Rental, Leasing, & Licensing for Use		213	2.50	
Rental, Leasing, & Licensing for Use of TPP		214	3.50	
Restaurant and Bars		011	3.50	
Retail Sales		017	3.50	
Retail Sales Food for Home Consumption		062	3.50	
MRRA Amount [D]		315	3.50	
Communications		005	3.50	
Transporting		006	3.50	
Utilities		004	3.50	

CITY/TOWN NAME	REGION / CITY CODE	BUSINESS CODE	TAX RATE	COUNTY
WICKENBURG	**WB**			**MAR/YAV**
Advertising		018	2.20	
Amusements		012	2.20	
Contracting – Prime		015	3.50	
Contracting – Speculative Builders		016	3.50	
Contracting – Owner Builder		037	3.50	
Feed at Wholesale		116	2.20	
Job Printing		010	2.20	
Manufactured Buildings		027	2.20	
Timbering and Other Extraction		020	2.20	
Severance – Metal Mining		019	0.10	
Publication		009	2.20	
Hotels		044	2.20	
Hotel/Motel (Additional Tax)[B]		144	3.00	
Commercial Rental, Leasing, & Licensing for Use		213	1.70	
Rental Occupancy		040	1.70	
Rental, Leasing, & Licensing for Use of TPP		214	2.20	
Restaurant and Bars		011	2.20	
Retail Sales		017	2.20	
Retail Sales (Single Item Over $5,000)		717	1.69	
Retail Sales Food for Home Consumption		062	2.20	
MRRA Amount [D]		315	2.20	
Communications		005	3.00	
Transporting		006	2.20	
Utilities		004	2.20	

CITY/TOWN NAME	REGION / CITY CODE	BUSINESS CODE	TAX RATE	COUNTY
WILLCOX	**WC**			**COH**
Advertising		018	3.00	
Amusements		012	3.00	
Contracting – Prime		015	3.00	
Contracting – Speculative Builders		016	3.00	
Contracting – Owner Builder		037	3.00	
Job Printing		010	3.00	
Manufactured Buildings		027	3.00	
Timbering and Other Extraction		020	3.00	
Severance – Metal Mining		019	0.10	
Publication		009	3.00	
Hotels		044	3.00	
Hotel/Motel (Additional Tax) [B]		144	4.00	
Commercial Rental, Leasing, & Licensing for Use		213	3.00	
Rental, Leasing, & Licensing for Use of TPP		214	3.00	
Restaurant and Bars		011	3.00	
Retail Sales		017	3.00	
Retail Sales (Single Item Over $1,250)		417	2.00	
Retail Sales Food for Home Consumption		062	3.00	
MRRA Amount [D]		315	3.00	
Communications		005	3.00	
Transporting		006	3.00	
Utilities		004	3.00	

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

CITY/TOWN NAME	REGION / CITY CODE	BUSINESS CODE	TAX RATE	COUNTY
WINKELMAN	**WM**			**GLA/PNL**
Advertising		018	3.50	
Amusements		012	3.50	
Contracting – Prime		015	3.50	
Contracting – Speculative Builders		016	3.50	
Contracting – Owner Builder		037	3.50	
Job Printing		010	3.50	
Manufactured Buildings		027	3.50	
Timbering and Other Extraction		020	3.50	
Severance – Metal Mining		019	0.10	
Publication		009	3.50	
Hotels		044	3.50	
Commercial Rental, Leasing, & Licensing for Use		213	3.50	
Rental, Leasing, & Licensing for Use of TPP		214	3.50	
Restaurant and Bars		011	3.50	
Retail Sales		017	3.50	
Retail Sales Food for Home Consumption		062	3.50	
MRRA Amount [D]		315	3.50	
Communications		005	3.50	
Transporting		006	3.50	

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

TABLE 2 MUNICIPALITIES

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

CITY/TOWN NAME	REGION / CITY CODE	BUSINESS CODE	TAX RATE	COUNTY
WINSLOW	**WS**			**NAV**
Advertising		018	3.00	
Amusements		012	3.00	
Contracting – Prime		015	3.00	
Contracting – Speculative Builders		016	3.00	
Contracting – Owner Builder		037	3.00	
Jet Fuel Sales (cents per gallon)		049	$.03	
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	2.00	
Commercial Rental, Leasing, & Licensing for Use		213	3.00	
Rental Occupancy		040	3.00	
Rental, Leasing, & Licensing for Use of TPP		214	3.00	
Restaurant and Bars		011	3.00	
Restaurant and Bars (Additional Tax) [A]		111	2.00	
Retail Sales		017	3.00	
Retail Sales Food for Home Consumption		062	3.00	
MRRA Amount [D]		315	3.00	
Communications		005	3.00	
Transporting		006	3.00	
Utilities		004	3.00	

CITY/TOWN NAME	REGION / CITY CODE	BUSINESS CODE	TAX RATE	COUNTY
YOUNGTOWN	**YT**			**MAR**
Advertising		018	3.00	
Amusements		012	3.00	
Contracting – Prime		015	3.00	
Contracting – Speculative Builders		016	3.00	
Contracting – Owner Builder		037	3.00	
Job Printing		010	3.00	
Manufactured Buildings		027	3.00	
Timbering and Other Extraction		020	3.00	
Severance – Metal Mining		019	0.10	
Publication		009	3.00	
Hotels		044	3.00	
Hotel/Motel (Additional Tax)[B]		144	2.00	
Commercial Rental, Leasing, & Licensing for Use		213	2.00	
Rental, Leasing, & Licensing for Use of TPP		214	3.00	
Restaurant and Bars		011	3.00	
Retail Sales		017	3.00	
Retail Sales Food for Home Consumption		062	3.00	
MRRA Amount [D]		315	3.00	
Communications		005	3.00	
Transporting		006	3.00	
Utilities		004	3.00	
Use Tax Purchases		029	3.00	
Use Tax From Inventory		030	3.00	

CITY/TOWN NAME	REGION / CITY CODE	BUSINESS CODE	TAX RATE	COUNTY
YUMA	**YM**			**YMA**
Advertising		018	1.70	
Amusements		012	1.70	
Contracting – Prime		015	1.70	
Contracting – Speculative Builders		016	1.70	
Contracting – Owner Builder		037	1.70	
Job Printing		010	1.70	
Manufactured Buildings		027	1.70	
Timbering and Other Extraction		020	1.70	
Severance – Metal Mining		019	0.10	
Publication		009	1.70	
Hotels		044	1.70	
Hotel/Motel (Additional Tax)		144	2.00	
Commercial Rental, Leasing, & Licensing for Use		213	1.70	
Rental, Leasing, & Licensing for Use of TPP		214	1.70	
Restaurant and Bars		011	1.70	
Restaurant & Bars (Additional Tax)		111	2.00	
Retail Sales		017	1.70	
Retail Sales Food for Home Consumption		062	1.70	
MRRA Amount [D]		315	1.70	
Communications		005	1.70	
Transporting		006	1.70	
Utilities		004	1.70	
Wastewater Utility Service		485	1.70	

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

CITY/TOWN NAME	REGION / CITY CODE	BUSINESS CODE	TAX RATE	COUNTY
SPECIAL TAXING DISTRICT, PHOENIX	**PZ**			**MCZ**
Advertising		018	0.50	
Amusements		012	2.80	
Contracting – Prime		015	2.80	
Contracting – Speculative Builders		016	2.80	
Contracting – Owner Builder		037	2.80	
Job Printing		010	2.80	
Jet Fuel Sales (cents per gallon)		049	$.00732	
Manufactured Buildings		027	2.80	
Timbering and Other Extraction		020	2.80	
Severance – Metal Mining		019	0.10	
Publication		009	2.80	
Hotels		044	2.80	
Hotel/Motel (Additional Tax) [B]		144	3.00	
Commercial Rental, Leasing, & Licensing for Use		213	2.80	
Commercial Lease (Additional Tax)[C]		313	0.10	
Rental Occupancy		040	2.30	
Rental, Leasing, & Licensing for Use of TPP		214	2.80	
Short-Term Motor Vehicle Rental (Additional Tax) [E]		114	2.00	
Restaurant and Bars		011	2.80	
Retail Sales		017	2.80	
Retail Sales (Single Item Portion over $14,338)		366	2.00	
MRRA Amount [D]		315	2.80	
Communications		005	4.70	
Transporting		006	2.80	
Utilities		004	2.70	
Wastewater Removal Services		485	2.70	
Jet Fuel Use Tax (cents per gallon)		051	$.00732	
Use Tax Purchases		029	2.80	
Use Tax Purch (Single Item Portion over $14,338)		368	2.00	
Use Tax From Inventory		030	2.80	

NOTE – FOR COUNTY STADIUM DISTRICT, MARICOPA (MCZ) AND SPECIAL TAXING DISTRICT, PHOENIX (PZ) If your business activity is between 4th St. and 7th St., and between Jefferson St. and Buchanan St., use the Tax Rate Look-Up Tool to determine the correct region codes for filing to report transactions in this district.

◆◆◆ 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

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

TABLE 3 COUNTY CODES

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

TABLE 4 INDIAN RESERVATION CODES

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

Prepared by ADOR's City Services Team

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

ARIZONA DEPARTMENT OF REVENUE

• Local: (602) 255-3381 • Statewide Toll-Free: (800) 352-4090 • Website: www.azdor.gov • Tax Rate Look-Up Tool

Medical and Adult Use Marijuana Rate Tables

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

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

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

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

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

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

REGION / CITY CODE: AJ
COUNTY CODE: MAR/PNL

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

	BUSINESS CODE	TAX RATE
Medical Marijuana Retail Sales	203	2.40
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	669	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	030	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

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

	BUSINESS CODE	TAX RATE
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

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

	BUSINESS CODE	TAX RATE
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

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

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

Table 6 RETAIL TAX RATES FOR SALES IN MUNICIPALITIES

BUCKEYE

REGION / CITY CODE: BE
COUNTY CODE: MAR

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

	BUSINESS CODE	TAX RATE
Medical Marijuana Retail Sales	203	3.00
Medical Marijuana Retail Sales-Single Item Over $5,000	664	1.10
Adult Use Marijuana Retail Sales	420	3.00
Adult Use Marijuana Retail Sales-Single Item Over $5,000	680	1.10
Retail Sales (Accessories and Ancillary Products)	017	3.00
Retail Sales (Accessories/Ancillary Products)-Single Item Over $5,000	717	1.10
Use Tax Purchases	029	3.00
Use Tax Purchases-Single Item Over $5,000	729	1.10
Use Tax From Inventory	030	3.00
Medical Marijuana Restaurant	221	3.00
Medical Marijuana Restaurant (Additional Tax)	--	--
Adult Use Marijuana Restaurant	421	3.00
Adult Use Marijuana Restaurant (Additional Tax)	--	--

BULLHEAD CITY

REGION / CITY CODE: BH
COUNTY CODE: MOH

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

	BUSINESS CODE	TAX RATE
Medical Marijuana Retail Sales	203	2.00
Medical Marijuana Retail Sales-Item Over	--	--
Adult Use Marijuana Retail Sales	420	2.00
Adult Use Marijuana Retail Sales-Item Over	--	--
Retail Sales (Accessories and Ancillary Products)	017	2.00
Retail Sales (Accessories/Ancillary Products)-Item Over	--	--
Use Tax Purchases	029	2.00
Use Tax Purchases-Item Over	--	--
Use Tax From Inventory	030	2.00
Medical Marijuana Restaurant	221	2.00
Medical Marijuana Restaurant (Additional Tax)	--	--
Adult Use Marijuana Restaurant	421	2.00
Adult Use Marijuana Restaurant (Additional Tax)	--	--

CAMP VERDE

REGION / CITY CODE: CE
COUNTY CODE: YAV

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

	BUSINESS CODE	TAX RATE
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

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

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

Table 6 RETAIL TAX RATES FOR SALES IN MUNICIPALITIES

CASA GRANDE

REGION / CITY CODE: CG
COUNTY CODE: PNL

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

	BUSINESS CODE	TAX RATE
Medical Marijuana Retail Sales	203	2.00
Medical Marijuana Retail Sales-Single Item Portion Over $5,000	656	1.50
Adult Use Marijuana Retail Sales	420	2.00
Adult Use Marijuana Retail Sales-Single Item Portion Over $5,000	672	1.50
Retail Sales (Accessories and Ancillary Products)	017	2.00
Retail Sales (Accessories/Ancillary Products)-Single Item Portion Over $5,000	357	1.50
Use Tax Purchases	--	--
Use Tax Purchases-Item Over	--	--
Use Tax From Inventory	--	--
Medical Marijuana Restaurant	221	1.80
Medical Marijuana Restaurant (Additional Tax)	--	--
Adult Use Marijuana Restaurant	421	1.80
Adult Use Marijuana Restaurant (Additional Tax)	--	--

CAVE CREEK

REGION / CITY CODE: CK
COUNTY CODE: MAR

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

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

CHANDLER

REGION / CITY CODE: CH
COUNTY CODE: MAR

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

	BUSINESS CODE	TAX RATE
Medical Marijuana Retail Sales	203	1.50
Medical Marijuana Retail Sales-Item Over	--	--
Adult Use Marijuana Retail Sales	420	1.50
Adult Use Marijuana Retail Sales-Item Over	--	--
Retail Sales (Accessories and Ancillary Products)	017	1.50
Retail Sales (Accessories/Ancillary Products)-Item Over	--	--
Use Tax Purchases	029	1.50
Use Tax Purchases-Item Over	--	--
Use Tax From Inventory	030	1.50
Medical Marijuana Restaurant	221	1.50
Medical Marijuana Restaurant (Additional Tax)	--	--
Adult Use Marijuana Restaurant	421	1.50
Adult Use Marijuana Restaurant (Additional Tax)	--	--

CHINO VALLEY

REGION / CITY CODE: CV
COUNTY CODE: YAV

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

	BUSINESS CODE	TAX RATE
Medical Marijuana Retail Sales	203	4.00
Medical Marijuana Retail Sales-Item Over	--	--
Adult Use Marijuana Retail Sales	420	4.00
Adult Use Marijuana Retail Sales-Item Over	--	--
Retail Sales (Accessories and Ancillary Products)	017	4.00
Retail Sales (Accessories/Ancillary Products)-Item Over	--	--
Use Tax Purchases	029	3.00
Use Tax Purchases-Item Over	--	--
Use Tax From Inventory	030	3.00
Medical Marijuana Restaurant	221	4.00
Medical Marijuana Restaurant (Additional Tax)	--	--
Adult Use Marijuana Restaurant	421	4.00
Adult Use Marijuana Restaurant (Additional Tax)	--	--

Table 6 RETAIL TAX RATES FOR SALES IN MUNICIPALITIES

CLARKDALE

REGION / CITY CODE: CD
COUNTY CODE: YAV

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

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

CLIFTON

REGION / CITY CODE: CF
COUNTY CODE: GRN

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

	BUSINESS CODE	TAX RATE
Medical Marijuana Retail Sales	203	3.00
Medical Marijuana Retail Sales-Single Item Portion Over $10,000	673	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)	--	--

COLORADO CITY

REGION / CITY CODE: CC
COUNTY CODE: MOH

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

	BUSINESS CODE	TAX RATE
Medical Marijuana Retail Sales	203	3.00
Medical Marijuana Retail Sales-Item Over	--	--
Adult Use Marijuana Retail Sales	420	3.00
Adult Use Marijuana Retail Sales-Item Over	--	--
Retail Sales (Accessories and Ancillary Products)	017	3.00
Retail Sales (Accessories/Ancillary Products)-Item Over	--	--
Use Tax Purchases	029	3.00
Use Tax Purchases-Item Over	--	--
Use Tax From Inventory	030	3.00
Medical Marijuana Restaurant	221	3.50
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

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

	BUSINESS CODE	TAX RATE
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

REGION / CITY CODE: CW
COUNTY CODE: YAV

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

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

DEWEY-HUMBOLDT

REGION / CITY CODE: DH
COUNTY CODE: YAV

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

	BUSINESS CODE	TAX RATE
Medical Marijuana Retail Sales	203	2.00
Medical Marijuana Retail Sales-Item Over	--	--
Adult Use Marijuana Retail Sales	420	2.00
Adult Use Marijuana Retail Sales-Item Over	--	--
Retail Sales (Accessories and Ancillary Products)	017	2.00
Retail Sales (Accessories/Ancillary Products)-Item Over	--	--
Use Tax Purchases	029	2.00
Use Tax Purchases-Item Over	--	--
Use Tax From Inventory	030	2.00
Medical Marijuana Restaurant	221	2.00
Medical Marijuana Restaurant (Additional Tax)	--	--
Adult Use Marijuana Restaurant	421	2.00
Adult Use Marijuana Restaurant (Additional Tax)	--	--

DOUGLAS

REGION / CITY CODE: DL
COUNTY CODE: COH

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

	BUSINESS CODE	TAX RATE
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

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

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

Table 6 RETAIL TAX RATES FOR SALES IN MUNICIPALITIES

EAGAR

REGION / CITY CODE: EG
COUNTY CODE: APA

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

	BUSINESS CODE	TAX RATE
Medical Marijuana Retail Sales	203	3.00
Medical Marijuana Retail Sales-Single Item Over $1,000	651	2.00
Adult Use Marijuana Retail Sales	420	3.00
Adult Use Marijuana Retail Sales-Single Item Over $1,000	667	2.00
Retail Sales (Accessories and Ancillary Products)	017	3.00
Retail Sales (Accessories/Ancillary Products)-Single Item Over $1,000	157	2.00
Use Tax Purchases	029	3.00
Use Tax Purchases-Single Item Over $1,000	159	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)	--	--

EL MIRAGE

REGION / CITY CODE: EM
COUNTY CODE: MAR

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

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

ELOY

REGION / CITY CODE: EL
COUNTY CODE: PNL

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

	BUSINESS CODE	TAX RATE
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

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

	BUSINESS CODE	TAX RATE
Medical Marijuana Retail Sales	203	2.486
Medical Marijuana Retail Sales-Item Over	--	--
Adult Use Marijuana Retail Sales	420	2.486
Adult Use Marijuana Retail Sales-Item Over	--	--
Retail Sales (Accessories and Ancillary Products)	017	2.486
Retail Sales (Accessories/Ancillary Products)-Item Over	-	--
Use Tax Purchases	029	2.486
Use Tax Purchases-Item Over	--	--
Use Tax From Inventory	030	2.486
Medical Marijuana Restaurant	221	4.486
Medical Marijuana Restaurant (Additional Tax)	--	--
Adult Use Marijuana Restaurant	421	4.486
Adult Use Marijuana Restaurant (Additional Tax)	--	--

Table 6 RETAIL TAX RATES FOR SALES IN MUNICIPALITIES

FLORENCE

REGION / CITY CODE: FL
COUNTY CODE: PNL

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

	BUSINESS CODE	TAX RATE
Medical Marijuana Retail Sales	203	2.00
Medical Marijuana Retail Sales-Item Over	--	--
Adult Use Marijuana Retail Sales	420	2.00
Adult Use Marijuana Retail Sales-Item Over	--	--
Retail Sales (Accessories and Ancillary Products)	017	2.00
Retail Sales (Accessories/Ancillary Products)-Item Over	--	--
Use Tax Purchases	029	2.00
Use Tax Purchases-Item Over	--	--
Use Tax From Inventory	030	2.00
Medical Marijuana Restaurant	221	2.00
Medical Marijuana Restaurant (Additional Tax)	--	--
Adult Use Marijuana Restaurant	421	2.00
Adult Use Marijuana Restaurant (Additional Tax)	--	--

FOUNTAIN HILLS

REGION / CITY CODE: FH
COUNTY CODE: MAR

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

	BUSINESS CODE	TAX RATE
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

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

	BUSINESS CODE	TAX RATE
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

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

	BUSINESS CODE	TAX RATE
Medical Marijuana Retail Sales	203	3.50
Medical Marijuana Retail Sales-Item Over	--	--
Adult Use Marijuana Retail Sales	420	3.50
Adult Use Marijuana Retail Sales-Item Over	--	--
Retail Sales (Accessories and Ancillary Products)	017	3.50
Retail Sales (Accessories/Ancillary Products)-Item Over	--	--
Use Tax Purchases	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

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

	BUSINESS CODE	TAX RATE
Medical Marijuana Retail Sales	203	2.00
Medical Marijuana Retail Sales-Item Over	--	--
Adult Use Marijuana Retail Sales	420	2.00
Adult Use Marijuana Retail Sales-Item Over	--	--
Retail Sales (Accessories and Ancillary Products)	017	2.00
Retail Sales (Accessories/Ancillary Products)-Item Over	--	--
Use Tax Purchases	029	2.00
Use Tax Purchases-Item Over	--	--
Use Tax From Inventory	030	2.00
Medical Marijuana Restaurant	221	2.00
Medical Marijuana Restaurant (Additional Tax)	--	--
Adult Use Marijuana Restaurant	421	2.00
Adult Use Marijuana Restaurant (Additional Tax)	--	--

GLENDALE

REGION / CITY CODE: GE
COUNTY CODE: MAR

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

	BUSINESS CODE	TAX RATE
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

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

	BUSINESS CODE	TAX RATE
Medical Marijuana Retail Sales	203	3.30
Medical Marijuana Retail Sales-Item Over	--	--
Adult Use Marijuana Retail Sales	420	3.30
Adult Use Marijuana Retail Sales-Item Over	--	--
Retail Sales (Accessories and Ancillary Products)	017	3.30
Retail Sales (Accessories/Ancillary Products)-Item Over	--	--
Use Tax Purchases	029	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

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

	BUSINESS CODE	TAX RATE
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 TAX RATES FOR SALES IN MUNICIPALITIES

GUADALUPE

REGION / CITY CODE: GU
COUNTY CODE: MAR

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

	BUSINESS CODE	TAX RATE
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	5.00
Medical Marijuana Restaurant (Additional Tax)	--	--
Adult Use Marijuana Restaurant	421	5.00
Adult Use Marijuana Restaurant (Additional Tax)	--	--

HAYDEN

REGION / CITY CODE: HY
COUNTY CODE: GLA

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

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

HOLBROOK

REGION / CITY CODE: HB
COUNTY CODE: NAV

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

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

HUACHUCA CITY

REGION / CITY CODE: HC
COUNTY CODE: COH

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

	BUSINESS CODE	TAX RATE
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

JEROME

REGION / CITY CODE: JO
COUNTY CODE: YAV

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

	BUSINESS CODE	TAX RATE
Medical Marijuana Retail Sales	203	3.50
Medical Marijuana Retail Sales-Item Over	--	--
Adult Use Marijuana Retail Sales	420	3.50
Adult Use Marijuana Retail Sales-Item Over	--	--
Retail Sales (Accessories and Ancillary Products)	017	3.50
Retail Sales (Accessories/Ancillary Products)-Item Over	--	--
Use Tax Purchases	--	--
Use Tax Purchases-Item Over	--	--
Use Tax From Inventory	--	--
Medical Marijuana Restaurant	221	4.50
Medical Marijuana Restaurant (Additional Tax)	--	--
Adult Use Marijuana Restaurant	421	4.50
Adult Use Marijuana Restaurant (Additional Tax)	--	--

KEARNY

REGION / CITY CODE: KN
COUNTY CODE: PNL

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

	BUSINESS CODE	TAX RATE
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

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

	BUSINESS CODE	TAX RATE
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

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

	BUSINESS CODE	TAX RATE
Medical Marijuana Retail Sales	203	2.00
Medical Marijuana Retail Sales-Item Over	--	--
Adult Use Marijuana Retail Sales	420	2.00
Adult Use Marijuana Retail Sales-Item Over	--	--
Retail Sales (Accessories and Ancillary Products)	017	2.00
Retail Sales (Accessories/Ancillary Products)-Item Over	--	--
Use Tax Purchases	029	2.00
Use Tax Purchases-Item Over	--	--
Use Tax From Inventory	030	2.00
Medical Marijuana Restaurant	221	2.00
Medical Marijuana Restaurant (Additional Tax)	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 SALES IN MUNICIPALITIES

LITCHFIELD PARK

REGION / CITY CODE: LP
COUNTY CODE: MAR

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

	BUSINESS CODE	TAX RATE
Medical Marijuana Retail Sales	203	2.80
Medical Marijuana Retail Sales-Item Over	--	--
Adult Use Marijuana Retail Sales	420	2.80
Adult Use Marijuana Retail Sales-Item Over	--	--
Retail Sales (Accessories and Ancillary Products)	017	2.80
Retail Sales (Accessories/Ancillary Products)-Item Over	--	--
Use Tax Purchases	029	2.80
Use Tax Purchases-Item Over	--	--
Use Tax From Inventory	030	2.80
Medical Marijuana Restaurant	221	2.80
Medical Marijuana Restaurant (Additional Tax)	--	--
Adult Use Marijuana Restaurant	421	2.80
Adult Use Marijuana Restaurant (Additional Tax)	--	--

MAMMOTH

REGION / CITY CODE: MH
COUNTY CODE: PNL

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

	BUSINESS CODE	TAX RATE
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

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

	BUSINESS CODE	TAX RATE
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

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

	BUSINESS CODE	TAX RATE
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)	--	--

Table 6 RETAIL TAX RATES FOR SALES IN MUNICIPALITIES

MESA

REGION / CITY CODE: ME
COUNTY CODE: MAR

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

	BUSINESS CODE	TAX RATE
Medical Marijuana Retail Sales	203	2.00
Medical Marijuana Retail Sales-Item Over	--	--
Adult Use Marijuana Retail Sales	420	2.00
Adult Use Marijuana Retail Sales-Item Over	--	--
Retail Sales (Accessories and Ancillary Products)	017	2.00
Retail Sales (Accessories/Ancillary Products)-Item Over	--	--
Use Tax Purchases	029	2.00
Use Tax Purchases-Item Over	--	--
Use Tax From Inventory	030	2.00
Medical Marijuana Restaurant	221	2.00
Medical Marijuana Restaurant (Additional Tax)	--	--
Adult Use Marijuana Restaurant	421	2.00
Adult Use Marijuana Restaurant (Additional Tax)	--	--

MIAMI

REGION / CITY CODE: MM
COUNTY CODE: GLA

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

	BUSINESS CODE	TAX RATE
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

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

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

ORO VALLEY

REGION / CITY CODE: OR
COUNTY CODE: PMA

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

	BUSINESS CODE	TAX RATE
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 RETAIL TAX RATES FOR SALES IN MUNICIPALITIES

PAGE

REGION / CITY CODE: PG
COUNTY CODE: COC

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

	BUSINESS CODE	TAX RATE
Medical Marijuana Retail Sales	203	3.00
Medical Marijuana Retail Sales-Single Item Portion Over $3,000	659	2.00
Adult Use Marijuana Retail Sales	420	3.00
Adult Use Marijuana Retail Sales-Single Item Portion Over $3,000	675	2.00
Retail Sales (Accessories and Ancillary Products)	017	3.00
Retail Sales (Accessories/Ancillary Products)-Single Item Portion Over $3,000	387	2.00
Use Tax Purchases	029	3.00
Use Tax Purchases-Single Item Portion Over $3,000	389	2.00
Use Tax From Inventory	030	3.00
Medical Marijuana Restaurant	221	4.00
Medical Marijuana Restaurant (Additional Tax)	--	--
Adult Use Marijuana Restaurant	421	4.00
Adult Use Marijuana Restaurant (Additional Tax)	--	--

PARADISE VALLEY

REGION / CITY CODE: PV
COUNTY CODE: MAR

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

	BUSINESS CODE	TAX RATE
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

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

	BUSINESS CODE	TAX RATE
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

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

	BUSINESS CODE	TAX RATE
Medical Marijuana Retail Sales	203	3.00
Medical Marijuana Retail Sales-Item Over	--	--
Adult Use Marijuana Retail Sales	420	3.00
Adult Use Marijuana Retail Sales-Item Over	--	--
Retail Sales (Accessories and Ancillary Products)	017	3.00
Retail Sales (Accessories/Ancillary Products)-Item Over	--	--
Use Tax Purchases	--	--
Use Tax Purchases-Item Over	--	--
Use Tax From Inventory	--	--
Medical Marijuana Restaurant	221	3.00
Medical Marijuana Restaurant (Additional Tax)	--	--
Adult Use Marijuana Restaurant	421	3.00
Adult Use Marijuana Restaurant (Additional Tax)	--	--

Table 6 RETAIL TAX RATES FOR SALES IN MUNICIPALITIES

PAYSON

REGION / CITY CODE: PS
COUNTY CODE: GLA

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

	BUSINESS CODE	TAX RATE
Medical Marijuana Retail Sales	203	3.88
Medical Marijuana Retail Sales-Item Over	--	--
Adult Use Marijuana Retail Sales	420	3.88
Adult Use Marijuana Retail Sales-Item Over	--	--
Retail Sales (Accessories and Ancillary Products)	017	3.88
Retail Sales (Accessories/Ancillary Products)-Item Over	--	--
Use Tax Purchases	--	--
Use Tax Purchases-Item Over	--	--
Use Tax From Inventory	--	--
Medical Marijuana Restaurant	221	3.88
Medical Marijuana Restaurant (Additional Tax)	--	--
Adult Use Marijuana Restaurant	421	3.88
Adult Use Marijuana Restaurant (Additional Tax)	--	--

PEORIA

REGION / CITY CODE: PE
COUNTY CODE: MAR/YAV

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

	BUSINESS CODE	TAX RATE
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

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

	BUSINESS CODE	TAX RATE
Medical Marijuana Retail Sales	203	2.80
Medical Marijuana Retail Sales-Single Item Portion Over $14,338	687	2.00
Adult Use Marijuana Retail Sales	420	2.80
Adult Use Marijuana Retail Sales-Single Item Portion Over $14,338	686	2.00
Retail Sales (Accessories and Ancillary Products)	017	2.80
Retail Sales (Accessories/Ancillary Products)-Single Item Portion Over $14,338	366	2.00
Use Tax Purchases	029	2.80
Use Tax Purchases-Single Item Portion Over $14,338	368	2.00
Use Tax From Inventory	030	2.80
Medical Marijuana Restaurant	221	2.80
Medical Marijuana Restaurant (Additional Tax)	--	--
Adult Use Marijuana Restaurant	421	2.80
Adult Use Marijuana Restaurant (Additional Tax)	--	--

PIMA

REGION / CITY CODE: PM
COUNTY CODE: GRA

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

Table 6 RETAIL TAX RATES FOR SALES IN MUNICIPALITIES

PINETOP-LAKESIDE

REGION / CITY CODE: PP
COUNTY CODE: NAV

	BUSINESS CODE	TAX RATE
Medical Marijuana Retail Sales	203	3.00
Medical Marijuana Retail Sales-Single Item Portion Over $5,000	656	1.50
Adult Use Marijuana Retail Sales	420	3.00
Adult Use Marijuana Retail Sales-Single Item Portion Over $5,000	672	1.50
Retail Sales (Accessories and Ancillary Products)	017	3.00
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	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

PRESCOTT

REGION / CITY CODE: PR
COUNTY CODE: YAV

	BUSINESS CODE	TAX RATE
Medical Marijuana Retail Sales	203	2.95
Medical Marijuana Retail Sales-Item Over	--	--
Adult Use Marijuana Retail Sales	420	2.95
Adult Use Marijuana Retail Sales-Item Over	--	--
Retail Sales (Accessories and Ancillary Products)	017	2.95
Retail Sales (Accessories/Ancillary Products)-Item Over	--	--
Use Tax Purchases	029	2.95
Use Tax Purchases-Item Over	--	--
Use Tax From Inventory	030	2.95
Medical Marijuana Restaurant	221	2.95
Medical Marijuana Restaurant (Additional Tax)	--	--
Adult Use Marijuana Restaurant	421	2.95
Adult Use Marijuana Restaurant (Additional Tax)	--	--

PRESCOTT VALLEY

REGION / CITY CODE: PL
COUNTY CODE: YAV

	BUSINESS CODE	TAX RATE
Medical Marijuana Retail Sales	203	2.83
Medical Marijuana Retail Sales-Item Over	--	--
Adult Use Marijuana Retail Sales	420	2.83
Adult Use Marijuana Retail Sales-Item Over	--	--
Retail Sales (Accessories and Ancillary Products)	017	2.83
Retail Sales (Accessories/Ancillary Products)-Item Over	--	--
Use Tax Purchases	029	2.83
Use Tax Purchases-Item Over	--	--
Use Tax From Inventory	030	2.83
Medical Marijuana Restaurant	221	2.83
Medical Marijuana Restaurant (Additional Tax)	--	--
Adult Use Marijuana Restaurant	421	2.83
Adult Use Marijuana Restaurant (Additional Tax)	--	--

QUARTZSITE

REGION / CITY CODE: QZ
COUNTY CODE: LAP

	BUSINESS CODE	TAX RATE
Medical Marijuana Retail Sales	203	2.50
Medical Marijuana Retail Sales-Single Item Portion Over $10,000	657	1.00
Adult Use Marijuana Retail Sales	420	2.50
Adult Use Marijuana Retail Sales-Single Item Portion Over $10,000	673	1.00
Retail Sales (Accessories and Ancillary Products)	017	2.50
Retail Sales (Accessories/Ancillary Products)-Single Item Portion Over $10,000	367	1.00
Use Tax Purchases	029	2.50
Use Tax Purchases-Single Item Portion Over $10,000	369	1.00
Use Tax From Inventory	030	2.50
Medical Marijuana Restaurant	221	3.00
Medical Marijuana Restaurant (Additional Tax)	--	--
Adult Use Marijuana Restaurant	421	3.00
Adult Use Marijuana Restaurant (Additional Tax)	--	--

Table 6 RETAIL TAX RATES FOR SALES IN MUNICIPALITIES

QUEEN CREEK

REGION / CITY CODE: QC
COUNTY CODE: MAR/PNL

	BUSINESS CODE	TAX RATE
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	029	2.25
Use Tax Purchases-Item Over	--	--
Use Tax From Inventory	030	2.25
Medical Marijuana Restaurant	221	2.25
Medical Marijuana Restaurant (Additional Tax)	--	--
Adult Use Marijuana Restaurant	421	2.25
Adult Use Marijuana Restaurant (Additional Tax)	--	--

QUEEN CREEK SPECIAL DISTRICT

REGION / CITY CODE: QD
COUNTY CODE: MAR

	BUSINESS CODE	TAX RATE
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 CODE	TAX RATE
Medical Marijuana Retail Sales	203	2.50
Medical Marijuana Retail Sales-Single Item Over $5,000	664	1.00
Adult Use Marijuana Retail Sales	420	2.50
Adult Use Marijuana Retail Sales-Single Item Over $5,000	680	1.00
Retail Sales (Accessories and Ancillary Products)	017	2.50
Retail Sales (Accessories/Ancillary Products)-Single Item Over $5,000	717	1.00
Use Tax Purchases	029	2.50
Use Tax Purchases-Single Item Over $5,000	729	1.00
Use Tax From Inventory	030	2.50
Medical Marijuana Restaurant	221	2.50
Medical Marijuana Restaurant (Additional Tax)	--	--
Adult Use Marijuana Restaurant	421	2.50
Adult Use Marijuana Restaurant (Additional Tax)	--	--

SAHUARITA

REGION / CITY CODE: SA
COUNTY CODE: PMA

	BUSINESS CODE	TAX RATE
Medical Marijuana Retail Sales	203	2.00
Medical Marijuana Retail Sales-Item Over	--	--
Adult Use Marijuana Retail Sales	420	2.00
Adult Use Marijuana Retail Sales-Item Over	--	--
Retail Sales (Accessories and Ancillary Products)	017	2.00
Retail Sales (Accessories/Ancillary Products)-Item Over	--	--
Use Tax Purchases	029	2.00
Use Tax Purchases-Item Over	--	--
Use Tax From Inventory	030	2.00
Medical Marijuana Restaurant	221	2.00
Medical Marijuana Restaurant (Additional Tax)	--	--
Adult Use Marijuana Restaurant	421	2.00
Adult Use Marijuana Restaurant (Additional Tax)	--	--

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

Table 6 RETAIL TAX RATES FOR SALES IN MUNICIPALITIES

SAN LUIS
REGION / CITY CODE: SU
COUNTY CODE: YMA

	BUSINESS CODE	TAX RATE
Medical Marijuana Retail Sales	203	4.00
Medical Marijuana Retail Sales-Single Item Portion Over $2,500	663	1.50
Adult Use Marijuana Retail Sales	420	4.00
Adult Use Marijuana Retail Sales-Single Item Portion Over $2,500	679	1.50
Retail Sales (Accessories and Ancillary Products)	017	4.00
Retail Sales (Accessories/Ancillary Products)-Single Item Portion Over $2,500	467	1.50
Use Tax Purchases	029	4.00
Use Tax Purchases-Single Item Portion Over $2,500	469	1.50
Use Tax From Inventory	030	4.00
0Medical Marijuana Restaurant	221	4.00
Medical Marijuana Restaurant (Additional Tax)	--	--
Adult Use Marijuana Restaurant	421	4.00
Adult Use Marijuana Restaurant (Additional Tax)	--	--

SCOTTSDALE
REGION / CITY CODE: SC
COUNTY CODE: MAR

	BUSINESS CODE	TAX RATE
Medical Marijuana Retail Sales	203	1.70
Medical Marijuana Retail Sales-Item Over	--	--
Adult Use Marijuana Retail Sales	420	1.70
Adult Use Marijuana Retail Sales-Item Over	--	--
Retail Sales (Accessories and Ancillary Products)	017	1.70
Retail Sales (Accessories/Ancillary Products)-Item Over	--	--
Use Tax Purchases	029	1.50
Use Tax Purchases-Item Over	--	--
Use Tax From Inventory	030	1.50
Medical Marijuana Restaurant	221	1.70
Medical Marijuana Restaurant (Additional Tax)	--	--
Adult Use Marijuana Restaurant	421	1.70
Adult Use Marijuana Restaurant (Additional Tax)	--	--

SEDONA
REGION / CITY CODE: SE
COUNTY CODE: COC/YAV

	BUSINESS CODE	TAX RATE
Medical Marijuana Retail Sales	203	3.50
Medical Marijuana Retail Sales-Item Over	--	--
Adult Use Marijuana Retail Sales	420	3.50
Adult Use Marijuana Retail Sales-Item Over	--	--
Retail Sales (Accessories and Ancillary Products)	017	3.50
Retail Sales (Accessories/Ancillary Products)-Item Over	--	--
Use Tax Purchases	029	3.00
Use Tax Purchases-Item Over	--	--
Use Tax From Inventory	030	3.00
Medical Marijuana Restaurant	221	3.50
Medical Marijuana Restaurant (Additional Tax)	--	--
Adult Use Marijuana Restaurant	421	3.50
Adult Use Marijuana Restaurant (Additional Tax)	--	--

SHOW LOW
REGION / CITY CODE: SL
COUNTY CODE: NAV

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

Table 6 RETAIL TAX RATES FOR SALES IN MUNICIPALITIES

SIERRA VISTA
REGION / CITY CODE: SR
COUNTY CODE: COH

	BUSINESS CODE	TAX RATE
Medical Marijuana Retail Sales	203	1.95
Medical Marijuana Retail Sales-Item Over	--	--
Adult Use Marijuana Retail Sales	420	1.95
Adult Use Marijuana Retail Sales-Item Over	--	--
Retail Sales (Accessories and Ancillary Products)	017	1.95
Retail Sales (Accessories/Ancillary Products)-Item Over	--	--
Use Tax Purchases	029	1.95
Use Tax Purchases-Item Over	--	--
Use Tax From Inventory	030	1.95
Medical Marijuana Restaurant	221	2.60
Medical Marijuana Restaurant (Additional Tax)	--	--
Adult Use Marijuana Restaurant	421	2.60
Adult Use Marijuana Restaurant (Additional Tax)	--	--

SNOWFLAKE
REGION / CITY CODE: SN
COUNTY CODE: NAV

	BUSINESS CODE	TAX RATE
Medical Marijuana Retail Sales	203	3.00
Medical Marijuana Retail Sales-Single Item Portion Over $10,000	657	2.00
Adult Use Marijuana Retail Sales	420	3.00
Adult Use Marijuana Retail Sales-Single Item Portion Over $10,000	673	2.00
Retail Sales (Accessories and Ancillary Products)	017	3.00
Retail Sales(Accessories/Ancillary Products)-Single Item Portion Over $10,000	367	2.00
Use Tax Purchases	029	3.00
Use Tax Purchases-Single Item Portion Over $10,000	369	2.00
Use Tax From Inventory	030	3.00
Medical Marijuana Restaurant	221	3.00
Medical Marijuana Restaurant (Additional Tax)	--	--
Adult Use Marijuana Restaurant	421	3.00
Adult Use Marijuana Restaurant (Additional Tax)	--	--

SOMERTON
REGION / CITY CODE: SO
COUNTY CODE: YMA

	BUSINESS CODE	TAX RATE
Medical Marijuana Retail Sales	203	3.30
Medical Marijuana Retail Sales-Item Over	--	--
Adult Use Marijuana Retail Sales	420	3.30
Adult Use Marijuana Retail Sales-Item Over	--	--
Retail Sales (Accessories and Ancillary Products)	017	3.30
Retail Sales (Accessories/Ancillary Products)-Item Over	--	--
Use Tax Purchases	029	2.50
Use Tax Purchases-Item Over	--	--
Use Tax From Inventory	030	2.50
Medical Marijuana Restaurant	221	3.30
Medical Marijuana Restaurant (Additional Tax)	--	--
Adult Use Marijuana Restaurant	421	3.30
Adult Use Marijuana Restaurant (Additional Tax)	--	--

SOUTH TUCSON
REGION / CITY CODE: ST
COUNTY CODE: PMA

	BUSINESS CODE	TAX RATE
Medical Marijuana Retail Sales	203	5.00
Medical Marijuana Retail Sales-Item Over	--	--
Adult Use Marijuana Retail Sales	420	5.00
Adult Use Marijuana Retail Sales-Item Over	--	--
Retail Sales (Accessories and Ancillary Products)	017	5.00
Retail Sales (Accessories/Ancillary Products)-Item Over	--	--
Use Tax Purchases	--	--
Use Tax Purchases-Item Over	--	--
Use Tax From Inventory	--	--
Medical Marijuana Restaurant	221	5.50
Medical Marijuana Restaurant (Additional Tax)	--	--
Adult Use Marijuana Restaurant	421	5.50
Adult Use Marijuana Restaurant (Additional Tax)	--	--

Table 6 RETAIL TAX RATES FOR SALES IN MUNICIPALITIES

SPRINGERVILLE
REGION / CITY CODE: SV
COUNTY CODE: APA

	BUSINESS CODE	TAX RATE
Medical Marijuana Retail Sales	203	3.00
Medical Marijuana Retail Sales-Single Item Portion Over $1,000	660	2.00
Adult Use Marijuana Retail Sales	420	3.00
Adult Use Marijuana Retail Sales-Single Item Portion Over $1,000	676	2.00
Retail Sales (Accessories and Ancillary Products)	017	3.00
Retail Sales (Accessories/Ancillary Products)-Single Item Portion Over $1,000	397	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)	--	--

ST JOHNS
REGION / CITY CODE: SJ
COUNTY CODE: APA

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

STAR VALLEY
REGION / CITY CODE: SY
COUNTY CODE: GLA

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

SUPERIOR
REGION / CITY CODE: SI
COUNTY CODE: PNL

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

Table 6 RETAIL TAX RATES FOR SALES IN MUNICIPALITIES

SURPRISE
REGION / CITY CODE: SP
COUNTY CODE: MAR

	BUSINESS CODE	TAX RATE
Medical Marijuana Retail Sales	203	2.80
Medical Marijuana Retail Sales-Item Over	--	--
Adult Use Marijuana Retail Sales	420	2.80
Adult Use Marijuana Retail Sales-Item Over	--	--
Retail Sales (Accessories and Ancillary Products)	017	2.80
Retail Sales (Accessories/Ancillary Products)-Item Over	--	--
Use Tax Purchases	029	2.80
Use Tax Purchases-Item Over	--	--
Use Tax From Inventory	030	2.80
Medical Marijuana Restaurant	221	3.20
Medical Marijuana Restaurant (Additional Tax)	--	--
Adult Use Marijuana Restaurant	421	3.20
Adult Use Marijuana Restaurant (Additional Tax)	--	--

TAYLOR
REGION / CITY CODE: TL
COUNTY CODE: NAV

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

TEMPE
REGION / CITY CODE: TE
COUNTY CODE: MAR

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

Table 6 RETAIL TAX RATES FOR SALES IN MUNICIPALITIES

TOLLESON

REGION / CITY CODE: TN
COUNTY CODE: MAR

	BUSINESS CODE	TAX RATE
Medical Marijuana Retail Sales	203	2.50
Medical Marijuana Retail Sales-Single Item Portion Over $5,000	656	2.00
Adult Use Marijuana Retail Sales	420	2.50
Adult Use Marijuana Retail Sales-Single Item Portion Over $5,000	672	2.00
Retail Sales (Accessories and Ancillary Products)	017	2.50
Retail Sales (Accessories/Ancillary Products)-Single Item Portion Over $5,000	357	2.00
Use Tax Purchases	029	2.50
Use Tax Purchases-Single Item Portion Over $5,000	359	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)	--	--

TOMBSTONE

REGION / CITY CODE: TS
COUNTY CODE: COH

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

TUCSON

REGION / CITY CODE: TU
COUNTY CODE: PMA/PAD

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

TUSAYAN

REGION / CITY CODE: TY
COUNTY CODE: COC

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

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

WICKENBURG
REGION / CITY CODE: WB
COUNTY CODE: MAR/YAV

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

WILLIAMS
REGION / CITY CODE: WL
COUNTY CODE: COC

	BUSINESS CODE	TAX RATE
Medical Marijuana Retail Sales	203	3.50
Medical Marijuana Retail Sales-Item Over	--	--
Adult Use Marijuana Retail Sales	420	3.50
Adult Use Marijuana Retail Sales-Item Over	--	--
Retail Sales (Accessories and Ancillary Products)	017	3.50
Retail Sales (Accessories/Ancillary Products)-Item Over	--	--
Use Tax Purchases	--	--
Use Tax Purchases-Item Over	--	--
Use Tax From Inventory	--	--
Medical Marijuana Restaurant	221	4.50
Medical Marijuana Restaurant (Additional Tax)	--	--
Adult Use Marijuana Restaurant	421	4.50
Adult Use Marijuana Restaurant (Additional Tax)	--	--

Table 6 RETAIL TAX RATES FOR SALES IN MUNICIPALITIES

WINKELMAN
REGION / CITY CODE: WM
COUNTY CODE: GLA/PNL

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

WINSLOW
REGION / CITY CODE: WS
COUNTY CODE: NAV

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

YOUNGTOWN
REGION / CITY CODE: YT
COUNTY CODE: MAR

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

YUMA
REGION / CITY CODE: YM
COUNTY CODE: YMA

	BUSINESS CODE	TAX RATE
Medical Marijuana Retail Sales	203	1.70
Medical Marijuana Retail Sales-Item Over	--	--
Adult Use Marijuana Retail Sales	420	1.70
Adult Use Marijuana Retail Sales-Item Over	--	--
Retail Sales (Accessories and Ancillary Products)	017	1.70
Retail Sales Accessories/Ancillary Products)-Item Over	--	--
Use Tax Purchases	--	--
Use Tax Purchases-Item Over	--	--
Use Tax From Inventory	--	--
Medical Marijuana Restaurant	221	1.70
Medical Marijuana Restaurant (Additional Tax)	222	2.00
Adult Use Marijuana Restaurant	421	1.70
Adult Use Marijuana Restaurant (Additional Tax)	422	2.00