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

- **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 city codes for ***program*** cities. The Arizona Department of Revenue collects these taxes for program cities.
- **Table 3** contains ***county identification codes*** and ***Special District Codes*** which must be used on the TPT Reporting Form in the column marked Region Code.
- **Table 4** contains special ***region codes*** to be used on the TPT Reporting Form in the column marked Region Code by businesses that operate on Indian Reservations.

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)	Pima (PMA)	Pinal (PNL)	Santa Cruz (STC)	Yavapai (YAV)	Yuma (YMA)	Apache (APA) Greenlee (GRN) Navajo (NAV)	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%	4.375%	3.562%	3.281%	3.437%	4.117%	3.75%	3.593%	3.812%	3.437%	.0313%	.0375%
004	Utilities	6.10%	6.90%	6.60%	6.60%	7.60%	6.30%	5.85%	6.10%	7.20%	6.60%	6.35%	6.712%	6.10%	.056%	.0672%
005	Communications [k]	6.10%	6.90%	6.60%	6.60%	7.60%	6.30%	5.85%	6.10%	7.20%	6.60%	6.35%	6.712%	6.10%	.056%	.0672%
006	Transporting	6.10%	6.90%	6.60%	6.60%	7.60%	6.30%	5.85%	6.10%	7.20%	6.60%	6.35%	6.712%	6.10%	.056%	.0672%
007	Private (Rail) Car	6.10%	6.90%	6.60%	6.60%	7.60%	6.30%	5.85%	6.10%	7.20%	6.60%	6.35%	6.712%	6.10%	.056%	.0672%
008	Pipeline	6.10%	6.90%	6.60%	6.60%	7.60%	6.30%	5.85%	6.10%	7.20%	6.60%	6.35%	6.712%	6.10%	.056%	.0672%
009	Publication	6.10%	6.90%	6.60%	6.60%	7.60%	6.30%	5.85%	6.10%	7.20%	6.60%	6.35%	6.712%	6.10%	.056%	.0672%
010	Job Printing	6.10%	6.90%	6.60%	6.60%	7.60%	6.30%	5.85%	6.10%	7.20%	6.60%	6.35%	6.712%	6.10%	.056%	.0672%
011	Restaurants and Bars	6.10%	6.90%	6.60%	6.60%	7.60%	6.30%	5.85%	6.10%	7.20%	6.60%	6.35%	6.712%	6.10%	.056%	.0672%
012	Amusement	6.10%	6.90%	6.60%	6.60%	7.60%	6.30%	5.85%	6.10%	7.20%	6.60%	6.35%	6.712%	6.10%	.056%	.0672%
013	Commercial Lease	0	0.3%	0.5%	0	0	0.5%	0	0.5%	0.5%	0	0	0	0	0	0
014	Personal Property Rental	6.10%	6.90%	6.60%	6.60%	7.60%	6.30%	5.85%	6.10%	7.20%	6.60%	6.35%	6.712%	6.10%	.056%	.0672%
015	Contracting–Prime	6.10%	6.90%	6.60%	6.60%	7.60%	6.30%	5.85%	6.10%	7.20%	6.60%	6.35%	6.712%	6.10%	.056%	.0672%
017	Retail [m]	6.10%	6.90%	6.60%	6.60%	7.60%	6.30%	5.85%	6.10%	7.20%	6.60%	6.35%	6.712%	6.10%	.056%	.0672%
315	MRRA Amount [l]	6.10%	6.90%	6.60%	6.60%	7.60%	6.30%	5.85%	6.10%	7.20%	6.60%	6.35%	6.712%	6.10%	N/A	N/A
019	Severance–Metalliferous Mining	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	.025%	.03%
025	Transient Lodging [b]	6.05%	6.90%	6.60%	6.55%	7.70%	7.27%	5.78%	6.05%	7.248%	6.60%	6.325%	6.71%	6.05%	.055%	.066%
325	Online Lodging Marketplace	6.05%	6.60%	6.05%	6.55%	7.70%	5.72%	5.78%	5.50%	6.698%	6.60%	6.325%	6.710%	6.05%	.055%	.066%
026	Use Tax–Utilities	6.10%	5.90%	5.60%	6.10%	6.10%	5.60%	5.60%	6.10%	6.60%	5.60%	5.60%	6.60%	5.60%	N/A	N/A
029	Use Tax Purchases	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	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%	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%	N/A	N/A
041	Municipal Water [c]	65¢	65¢	65¢	65¢	65¢	65¢	65¢	65¢	65¢	65¢	65¢	65¢	65¢	N/A	N/A
049	Jet Fuel Tax [d]	3.355¢	3.965¢	3.66¢	3.66¢	4.27¢	3.355¢	3.202¢	3.355¢	3.965¢	3.66¢	3.507¢	3.660¢	3.355¢	N/A	N/A
051	Jet Fuel Use Tax [d]	3.05¢	3.05¢	3.05¢	3.05%	3.05¢	3.05¢	3.05¢	3.05¢	3.05¢	3.05¢	3.05¢	3.05¢	3.05¢	N/A	N/A
053/055	Rental Car Surcharge [e, h]	0	0	0	0	0	$2.50	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%	N/A	N/A
153	Rental Car Surcharge–Stadium [h]	0	0	0	0	0	3.25%	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¢	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%	N/A	N/A

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) Effective 4/1/2018 FOR PINAL COUNTY ONLY, any retail single item portion over $10,000 shall be taxed at 6.7% using business code 367. The Accounting Credit will remain at 0.056%.

TABLE 2 MUNICIPALITIES

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

CITY/TOWN NAME	REGION 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	
Residential Rental, Leasing and Licensing for Use		045	2.20	
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 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	
Residential Rental, Leasing and Licensing for Use		045	2.50	
Commercial Rental, Leasing, & Licensing for Use		213	2.50	
Rental, Leasing, & Licensing for Use of TPP		214	2.50	
Restaurant and Bars		011	2.50	
Retail Sales		017	2.50	
Retail Sales (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 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	
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	
Residential Rental, Leasing, & Licensing for Use		045	2.50	
Commercial Rental, Leasing, & Licensing for Use		213	2.50	
Rental, Leasing, & Licensing for Use of TPP		214	2.50	
Restaurant and Bars		011	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	
Use Tax Purchases		029	3.50	
Use Tax From Inventory		030	3.50	
Use Tax (Single Item of $5000)		729	1.00	

CITY/TOWN NAME	REGION 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	2.50	
Residential Rental, Leasing, & Licensing for Use		045	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	
Utilities		004	3.50	

CITY/TOWN NAME	REGION 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	
Residential Rental, Leasing, & Licensing for Use		045	2.00	
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 $1,999.99)		307	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	

CITY/TOWN NAME	REGION 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.**

TABLE 2 MUNICIPALITIES

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

CITY/TOWN NAME	REGION 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	
Residential Rental, Leasing, & Licensing for Use		045	2.00	
Commercial Rental, Leasing, & Licensing for Use		213	2.00	
Rental, Leasing, & Licensing for Use of TPP		214	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 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	
Residential Rental, Leasing, & Licensing for Use		045	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 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	2.00	
Residential Rental, Leasing, & Licensing for Use		045	1.80	
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 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	
Hotels		044	3.00	
Hotel/Motel (Additional Tax)[B]		144	4.00	
Residential Rental, Leasing, & Licensing for Use		045	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	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 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	
Residential Rental, Leasing, & Licensing for Use		045	1.50	
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 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	2.00	
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	
Residential Rental, Leasing, & Licensing for Use		045	3.00	
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 CODE	BUSINESS CODE	TAX RATE	COUNTY
CLARKDALE	**CD**			**YAV**
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	2.00	
Residential Rental, Leasing, & Licensing for Use		045	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	3.00	
MRRA Amount [D]		315	3.00	
Communications		005	3.00	
Transporting		006	3.00	
Utilities		004	3.00	

CITY/TOWN NAME	REGION 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	3.00	
Residential Rental, Leasing, & Licensing for Use		045	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 (Single Item Portion over $9,999)		377	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 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	
Residential Rental, Leasing, & Licensing for Use		045	2.00	
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	7.00	
Retail Sales		017	3.00	
MRRA Amount [D]		315	3.00	
Communications		005	7.00	
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 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	
Residential Rental, Leasing, & Licensing for Use		045	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 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	
Residential Rental, Leasing, & Licensing for Use		045	3.00	
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 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	
Residential Rental, Leasing, & Licensing for Use		045	2.00	
Commercial Rental, Leasing, & Licensing for Use		213	2.00	
Rental, Leasing, & Licensing for Use of TPP		214	2.00	
Restaurant and Bars		011	2.00	
Retail Sales		017	2.00	
Retail Sales 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 CODE	BUSINESS CODE	TAX RATE	COUNTY
DOUGLAS	**DL**			**COH**
Advertising		018	3.80	
Amusements		012	3.80	
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	
Residential Rental, Leasing and Licensing for Use		045	2.80	
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 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	
Residential Rental, Leasing, & Licensing for Use		045	2.00	
Commercial Rental, Leasing, & Licensing for Use		213	2.00	
Rental, Leasing, & Licensing for Use of TPP		214	2.00	
Restaurant and Bars		011	2.00	
Retail Sales		017	2.00	
Retail Sales 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 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	
Residential Rental, Leasing, & Licensing for Use		045	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 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	
Residential Rental, Leasing, & Licensing for Use		045	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	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 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	
Residential Rental, Leasing, & Licensing for Use		045	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	6.00	
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 CODE	BUSINESS CODE	TAX RATE	COUNTY
FLAGSTAFF	**FS**			**COC**
Advertising		018	2.281	
Amusements		012	2.281	
Contracting – Prime		015	2.281	
Contracting – Speculative Builders		016	2.281	
Contracting – Owner Builder		037	2.281	
Feed at Wholesale		116	2.281	
Job Printing		010	2.281	
Manufactured Buildings		027	2.281	
Timbering and Other Extraction		020	2.281	
Severance – Metal Mining		019	0.100	
Publication		009	2.281	
Hotels		044	4.281	
Commercial Rental, Leasing, & Licensing for Use		213	2.281	
Rental, Leasing, & Licensing for Use of TPP		214	2.281	
Restaurant and Bars		011	4.281	
Retail Sales		017	2.281	
MRRA Amount [D]		315	2.281	
Communications		005	2.281	
Transporting		006	2.281	
Utilities		004	2.281	
Public Utility Right of Way		133	2.000	
Use Tax Purchases		029	2.281	
Use Tax From Inventory		030	2.281	

(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 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	
Residential Rental, Leasing, & Licensing for Use		045	2.00	
Commercial Rental, Leasing, & Licensing for Use		213	2.00	
Rental, Leasing, & Licensing for Use of TPP		214	2.00	
Restaurant and Bars		011	2.00	
Retail Sales		017	2.00	
Retail Sales 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 CODE	BUSINESS CODE	TAX RATE	COUNTY
FOUNTAIN HILLS	**FH**			**MAR**
Advertising		018	2.60	
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	2.60	
Hotel/Motel (Additional Tax)[B]		144	4.00	
Residential Rental, Leasing, & Licensing for Use		045	1.60	
Commercial Rental, Leasing, & Licensing for Use		213	1.60	
Commercial Lease (Additional Tax) [C]		313	1.00	
Rental, Leasing, & Licensing for Use of TPP		214	2.60	
Restaurant and Bars		011	2.60	
Retail Sales		017	2.60	
Retail Sales Food for Home Consumption		062	2.60	
MRRA Amount [D]		315	2.60	
Communications		005	2.60	
Transporting		006	2.60	
Utilities		004	2.60	
Use Tax Purchases		029	2.60	
Use Tax From Inventory		030	2.60	

CITY/TOWN NAME	REGION 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	
Residential Rental, Leasing, & Licensing for Use		045	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 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	
Residential Rental, Leasing, & Licensing for Use		045	3.00	
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 CODE	BUSINESS CODE	TAX RATE	COUNTY
GILBERT	**GB**			**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	
Manufactured Buildings		027	1.50	
Publication		009	1.50	
Hotels		044	1.50	
Hotel/Motel (Additional Tax)[B]		144	2.80	
Residential Rental, Leasing, & Licensing for Use		045	1.50	
Commercial Rental, Leasing, & Licensing for Use		213	1.50	
Rental, Leasing, & Licensing for Use of TPP		214	1.50	
Restaurant and Bars		011	1.50	
Retail Sales		017	1.50	
Retail Sales Food for Home Consumption		062	1.50	
MRRA Amount [D]		315	1.50	
Communications		005	1.50	
Transporting		006	1.50	
Utilities		004	1.50	

CITY/TOWN NAME	REGION 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	
Residential Rental, Leasing, & Licensing for Use		045	2.20	
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 CODE	BUSINESS CODE	TAX RATE	COUNTY
GLOBE	**GL**			**GLA**
Advertising		018	2.30	
Amusements		012	2.30	
Contracting – Prime		015	2.30	
Contracting – Speculative Builders		016	2.30	
Contracting – Owner Builder		037	2.30	
Job Printing		010	2.30	
Manufactured Buildings		027	2.30	
Timbering and Other Extraction		020	2.30	
Severance – Metal Mining		019	0.10	
Publication		009	2.30	
Hotels		044	2.30	
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	2.30	
Restaurant and Bars		011	2.30	
Retail Sales		017	2.30	
Retail Sales Food for Home Consumption		062	2.30	
MRRA Amount [D]		315	2.30	
Communications		005	2.30	
Transporting		006	2.30	
Utilities		004	2.30	
Use Tax Purchases		029	2.30	
Use Tax from Inventory		030	2.30	

CITY/TOWN NAME	REGION 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	
Residential Rental, Leasing, & Licensing for Use		045	2.50	
Commercial Rental, Leasing, & Licensing for Use		213	2.50	
Rental, Leasing, & Licensing for Use of TPP		214	2.50	
Restaurant and Bars		011	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 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	
Residential Rental, Leasing, & Licensing for Use		045	3.00	
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 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	
Residential Rental, Leasing, & Licensing for Use		045	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	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 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	3.00	
Hotel/Motel (Additional Tax)[B]		144	2.00	
Residential Rental, Leasing, & Licensing for Use		045	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	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 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	
Residential Rental, Leasing, & Licensing for Use		045	1.00	
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 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	
Residential Rental, Leasing, & Licensing for Use		045	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	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 CODE	BUSINESS CODE	TAX RATE	COUNTY
KEARNY	**KN**			**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	
Job Printing		010	3.00	
Manufactured Buildings		027	3.00	
Timbering and Other Extraction		020	3.00	
Publication		009	3.00	
Hotels		044	3.00	
Hotel/Motel (Additional Tax)[B]		144	3.00	
Residential Rental, Leasing, & Licensing for Use		045	2.50	
Commercial Rental, Leasing, & Licensing for Use		213	2.50	
Rental, Leasing, & Licensing for Use of TPP		214	3.00	
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	

CITY/TOWN NAME	REGION 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	
Residential Rental, Leasing, & Licensing for Use		045	2.00	
Commercial Rental, Leasing, & Licensing for Use		213	2.00	
Rental, Leasing, & Licensing for Use of TPP		214	2.50	
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 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 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	
Residential Rental, Leasing, & Licensing for Use		045	2.80	
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 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	
Residential Rental, Leasing, & Licensing for Use		045	2.00	
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 CODE	BUSINESS CODE	TAX RATE	COUNTY
MARANA	**MA**			**PMA/PNL**
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	6.00	
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	2.00	
Retail Sales		017	2.00	
MRRA Amount [D]		315	2.00	
Communications		005	4.00	
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 CODE	BUSINESS CODE	TAX RATE	COUNTY
MARICOPA	**MP**			**PNL**
Advertising		018	2.00	
Amusements		012	2.00	
Contracting – Prime		015	3.50	
Contracting – Speculative Builders		016	3.50	
Contracting – Owner Builder		037	3.50	
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	
Residential Rental, Leasing, & Licensing for Use		045	2.00	
Commercial Rental, Leasing, & Licensing for Use		213	2.00	
Rental, Leasing, & Licensing for Use of TPP		214	2.00	
Restaurant and Bars		011	2.00	
Retail Sales		017	2.00	
Retail Sales 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 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	
Residential Rental, Leasing, & Licensing for Use		045	2.00	
Commercial Rental, Leasing, & Licensing for Use		213	2.00	
Rental, Leasing, & Licensing for Use of TPP		214	2.00	
Restaurant and Bars		011	2.00	
Retail Sales		017	2.00	
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 CODE	BUSINESS CODE	TAX RATE	COUNTY
MIAMI	**MM**			**GLA**
Advertising		018	2.50	
Amusements		012	2.50	
Contracting – Prime		015	2.50	
Contracting – Speculative Builders		016	2.50	
Contracting – Owner Builder		037	2.50	
Job Printing		010	2.50	
Manufactured Buildings		027	2.50	
Timbering and Other Extraction		020	2.50	
Severance – Metal Mining		019	0.10	
Publication		009	2.50	
Hotels		044	2.50	
Residential Rental, Leasing, & Licensing for Use		045	2.50	
Commercial Rental, Leasing, & Licensing for Use		213	2.50	
Rental, Leasing, & Licensing for Use of TPP		214	2.50	
Restaurant and Bars		011	2.50	
Retail Sales		017	2.50	
Retail Sales Food for Home Consumption		062	2.50	
MRRA Amount [D]		315	2.50	
Communications		005	2.50	
Transporting		006	2.50	

CITY/TOWN NAME	REGION CODE	BUSINESS CODE	TAX RATE	COUNTY
NOGALES	**NO**			**STC**
Advertising		018	2.00	
Amusements		012	2.00	
Contracting – Prime		015	2.00	
Contracting – Speculative Builders		016	2.00	
Contracting – Owner Builder		037	2.00	
Job Printing		010	2.00	
Manufactured Buildings		027	2.00	
Timbering and Other Extraction		020	2.00	
Severance – Metal Mining		019	0.10	
Publication		009	2.00	
Hotels		044	2.00	
Hotel/Motel (Additional Tax)[B]		144	4.00	
Residential Rental, Leasing, & Licensing for Use		045	2.00	
Commercial Rental, Leasing, & Licensing for Use		213	2.00	
Rental, Leasing, & Licensing for Use of TPP		214	2.00	
Restaurant and Bars		011	2.00	
Retail Sales		017	2.00	
Retail Sales for Food for Home Consumption		062	2.00	
MRRA Amount [D]		315	2.00	
Communications		005	2.00	
Transporting		006	2.00	
Utilities		004	2.00	
Public Utility Right of Way		133	2.00	
Wastewater Utility Services		485	2.00	

CITY/TOWN NAME	REGION 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 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	3.00	
Hotel/Motel (Additional Tax) [B]		144	4.263	
Residential Rental, Leasing, & Licensing for Use		045	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	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 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	
Residential Rental, Leasing, & Licensing for Use		045	1.65	
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 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	
Residential Rental, Leasing, & Licensing for Use		045	2.00	
Commercial Rental, Leasing, & Licensing for Use		213	2.00	
Rental, Leasing, & Licensing for Use of TPP		214	2.00	
Restaurant and Bars		011	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 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	
Residential Rental, Leasing, & Licensing for Use		045	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 CODE	BUSINESS CODE	TAX RATE	COUNTY
PAYSON	**PS**			**GLA**
Advertising		018	2.88	
Amusements		012	2.88	
Contracting – Prime		015	2.88	
Contracting – Speculative Builders		016	2.88	
Contracting – Owner Builder		037	2.88	
Job Printing		010	2.88	
Manufactured Buildings		027	2.88	
Timbering and Other Extraction		020	2.88	
Severance – Metal Mining		019	0.10	
Publication		009	2.88	
Hotels		044	2.88	
Hotel/Motel (Additional Tax) [B]		144	5.00	
Commercial Rental, Leasing, & Licensing for Use		213	2.88	
Rental Occupancy		040	2.00	
Rental, Leasing, & Licensing for Use of TPP		214	2.88	
Restaurant and Bars		011	2.88	
Retail Sales		017	2.88	
Retail Sales Food for Home Consumption		062	2.88	
MRRA Amount [D]		315	2.88	
Communications		005	2.88	
Transporting		006	2.88	
Utilities		004	2.88	

CITY/TOWN NAME	REGION 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	
Residential Rental, Leasing, & Licensing for Use		045	1.80	
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

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CITY/TOWN NAME	REGION CODE	BUSINESS CODE	TAX RATE	COUNTY
PHOENIX	**PX**			**MAR**
Advertising		018	0.50	
Amusements		012	2.30	
Contracting – Prime		015	2.30	
Contracting – Speculative Builders		016	2.30	
Contracting – Owner Builder		037	2.30	
Job Printing		010	2.30	
Jet Fuel Sales (cents per gallon)		049	$.00732	
Manufactured Buildings		027	2.30	
Timbering and Other Extraction		020	2.30	
Severance – Metal Mining		019	0.10	
Publication		009	2.30	
Hotels		044	2.30	
Hotel/Motel (Additional Tax) [B]		144	3.00	
Residential Rental, Leasing, & Licensing for Use		045	2.30	
Commercial Rental, Leasing, & Licensing for Use		213	2.30	
Commercial Lease (Additional Tax)[C]		313	0.10	
Rental Occupancy		040	2.30	
Rental, Leasing, & Licensing for Use of TPP		214	2.30	
Short-Term Motor Vehicle Rental (Additional Tax) [E]		114	2.00	
Restaurant and Bars		011	2.30	
Retail Sales		017	2.30	
Retail Sales (Single Item Portion over $10,303)		167	2.00	
MRRA Amount [D]		315	2.30	
Communications		005	4.70	
Transporting		006	2.30	
Utilities		004	2.70	
Wastewater Removal Services		485	2.70	
Jet Fuel Use Tax (cents per gallon)		051	$.00732	
Use Tax Purchases		029	2.30	
Use Tax Purch (Single Item Portion over $10,303)		169	2.00	
Use Tax From Inventory		030	2.30	

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

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

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

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

TABLE 2 MUNICIPALITIES

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

CITY/TOWN NAME	REGION 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	
Residential Rental, Leasing, & Licensing for Use		045	2.25	
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 CODE	BUSINESS CODE	TAX RATE	COUNTY
QUEEN CREEK SPECIAL DISTRICT	**QD**			**MAR**
Amusements		012	2.50	
Job Printing		010	2.50	
Publication		009	2.50	
Hotels		044	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	

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

CITY/TOWN NAME	REGION 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 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	
Residential Rental, Leasing, & Licensing for Use		045	2.00	
Commercial Rental, Leasing, & Licensing for Use		213	2.00	
Rental, Leasing, & Licensing for Use of TPP		214	2.00	
Restaurant and Bars		011	2.00	
Retail Sales		017	2.00	
MRRA Amount [D]		315	2.00	
Communications		005	2.00	
Transporting		006	2.00	
Utilities		004	2.00	

CITY/TOWN NAME	REGION 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	
Residential Rental, Leasing, & Licensing for Use		045	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	

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

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

TABLE 2 MUNICIPALITIES

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

CITY/TOWN NAME	REGION 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 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	
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 CODE	BUSINESS CODE	TAX RATE	COUNTY
SIERRA VISTA	**SR**			**COH**
Advertising		018	1.95	
Amusements		012	1.95	
Contracting – Prime		015	2.45	
Contracting – Speculative Builders		016	2.45	
Contracting – Owner Builder		037	2.45	
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	
Residential Rental, Leasing, & Licensing for Use		045	1.00	
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 CODE	BUSINESS CODE	TAX RATE	COUNTY
SNOWFLAKE	**SN**			**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	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	3.00	
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 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	
Residential Rental, Leasing, & Licensing for Use		045	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	

CITY/TOWN NAME	REGION 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	
Residential Rental, Leasing, & Licensing for Use		045	2.50	
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	4.50	
Communications		005	5.50	
Transporting		006	5.50	
Utilities		004	5.50	

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TABLE 2 MUNICIPALITIES

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CITY/TOWN NAME	REGION 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	
Residential Rental, Leasing, & Licensing for Use		045	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 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 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	
Residential Rental, Leasing, & Licensing for Use		045	2.00	
Commercial Rental, Leasing, & Licensing for Use		213	2.00	
Rental, Leasing, & Licensing for Use of TPP		214	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 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	
Residential Rental, Leasing, & Licensing for Use		045	2.00	
Commercial Rental, Leasing, & Licensing for Use		213	2.00	
Rental, Leasing, & Licensing for Use of TPP		214	2.00	
Restaurant and Bars		011	2.00	
Retail Sales		017	2.00	
Retail Sales 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 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	
Residential Rental, Leasing, & Licensing for Use		045	2.00	
Commercial Rental, Leasing, & Licensing for Use		213	2.00	
Rental, Leasing, & Licensing for Use of TPP		214	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 CODE	BUSINESS CODE	TAX RATE	COUNTY
SURPRISE	**SP**			**MAR**
Advertising		018	2.20	
Amusements		012	2.20	
Contracting – Prime		015	3.70	
Contracting – Speculative Builders		016	3.70	
Contracting – Owner Builder		037	3.70	
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	4.52	
Residential Rental, Leasing, & Licensing for Use		045	2.20	
Commercial Rental, Leasing, & Licensing for Use		213	2.20	
Rental Occupancy		040	2.20	
Rental, Leasing, & Licensing for Use of TPP		214	2.20	
Restaurant and Bars		011	3.20	
Retail Sales		017	2.20	
MRRA Amount [D]		315	2.20	
Communications		005	2.20	
Transporting		006	2.20	
Utilities		004	2.20	
Use Tax Purchases		029	2.20	
Use Tax From Inventory		030	2.20	

CITY/TOWN NAME	REGION CODE	BUSINESS CODE	TAX RATE	COUNTY
TAYLOR	**TL**			**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	2.00	
Residential Rental, Leasing, & Licensing for Use		045	2.00	
Commercial Rental, Leasing, & Licensing for Use		213	2.00	
Rental, Leasing, & Licensing for Use of TPP		214	2.00	
Restaurant and Bars		011	2.00	
Retail Sales		017	2.00	
Retail Sales Food for Home Consumption		062	2.00	
MRRA Amount [D]		315	2.00	
Transporting		006	2.00	

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TABLE 2 MUNICIPALITIES

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CITY/TOWN NAME	REGION 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	
Residential Rental, Leasing, & Licensing for Use		045	1.80	
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 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	3.00	
Residential Rental, Leasing, & Licensing for Use		045	2.00	
Commercial Rental, Leasing, & Licensing for Use		213	2.00	
Rental, Leasing, & Licensing for Use of TPP		214	2.50	
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 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	
Residential Rental, Leasing, & Licensing for Use		045	2.50	
Commercial Rental, Leasing, & Licensing for Use		213	2.50	
Rental, Leasing, & Licensing for Use of TPP		214	2.50	
Restaurant and Bars		011	2.50	
Retail Sales		017	2.50	
Retail Sales (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	

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

CITY/TOWN NAME	REGION 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).

CITY/TOWN NAME	REGION 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	

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CITY/TOWN NAME	REGION CODE	BUSINESS CODE	TAX RATE	COUNTY
WELLTON	**WT**			**YMA**
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	2.50	
Residential Rental, Leasing, & Licensing for Use		045	2.50	
Commercial Rental, Leasing, & Licensing for Use		213	2.50	
Rental, Leasing, & Licensing for Use of TPP		214	2.50	
Restaurant and Bars		011	2.50	
Retail Sales		017	2.50	
Retail Sales Food for Home Consumption		062	2.50	
MRRA Amount [D]		315	2.50	
Communications		005	2.50	
Transporting		006	2.50	
Utilities		004	2.50	

CITY/TOWN NAME	REGION 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	
Residential Rental, Leasing, & Licensing for Use		045	1.70	
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 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 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	4.50	
Residential Rental, Leasing, & Licensing for Use		045	3.00	
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 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	
Residential Rental, Leasing, & Licensing for Use		045	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	

CITY/TOWN NAME	REGION 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	

(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 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	
Residential Rental, Leasing, & Licensing for Use		045	2.00	
Commercial Rental, Leasing, & Licensing for Use		213	2.00	
Rental, Leasing, & Licensing for Use of TPP		214	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 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	
Residential Rental, Leasing, & Licensing for Use		045	1.70	
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.
NOTE: Hotel/Motel (Additional Tax) and Restaurant & Bars (Additional Tax) are not new taxes. They were collected by the City. As of 5/1/2015 they are collected by the Department of Revenue

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

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

TABLE 3 COUNTY CODES

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

TABLE 4 INDIAN RESERVATION CODES

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