



TOWN OF HUACHUCA CITY

The Sunset City

**HUACHUCA CITY TOWN COUNCIL
PUBLIC MEETING NOTICE
Thursday, April 25, 2024, at 6:00 PM
COUNCIL CHAMBERS
500 N. GONZALES BLVD.
HUACHUCA CITY, AZ 85616**

AGENDA

A. Call to Order – Mayor

- a. Pledge of Allegiance
- b. Roll Call and Ascertain Quorum
- c. Invocation

Any prayer/invocation that may be offered before the start of regular Council business shall be the voluntary offering of a private citizen, for the benefit of the Council and the citizens present. The views or beliefs expressed by the prayer/invocation speaker have not been previously reviewed or approved by the Council, and the Council does not endorse the religious beliefs or views of this, or any other speaker. A list of volunteers is maintained by the Town Clerk's Office and interested persons should contact the Town Clerk's Office for further information.

B. Call to the Public – Mayor

A.R.S. 38-431.01 states the Public Body may make an open call to the public during a public meeting, subject to reasonable time, place and manner restrictions, to allow individuals to address the public body on any issue within the jurisdiction of the Public Body. At the conclusion of an open call to the public, individual members of the Public Body may respond to criticism made by those who have addressed the Public Body, may ask staff to review a matter or may ask that a matter be put on a future agenda. However, members of the Public Body shall not discuss or take legal action on matters raised during an open call to the public unless the matters are properly noticed for discussion and legal action.

C. Consent Agenda - Mayor

All items listed in the Consent Agenda are considered routine matters and will be enacted by one motion of the Council. There will be no separate discussion of these items unless a Member of the Town Council requests that an item or items be removed for discussion. Council Members may ask questions without removal of the item from the Consent Agenda. Items removed from the Consent Agenda are considered in their normal sequence as listed on the agenda, unless called out of sequence.

- C.1 Consider approval of the Minutes of the Regular Council meeting held on April 11, 2024.
- C.2 Consider approval of the Payment Approval Report.

D. Unfinished Business before the Council – Mayor

Public comment will be taken at the beginning of each agenda item, after the subject has been announced by the Mayor and explained by staff. Any citizen, who wishes, may speak one time for five minutes on each agenda item before or after Council discussion. Questions from Council Members, however, may be directed to staff or a member of the public through the Mayor at any time.

E. New Business Before Council - Mayor

Public comment will be taken at the beginning of each agenda item, after the subject has been announced by the Mayor and explained by staff. Any citizen who wishes may speak one time for five minutes on each agenda item before or after Council discussion. Questions from Council Members, however, may be directed to staff or a member of the public through the Mayor at any time.

E.1 Discussion and/or Action [Spencer Forsberg]: Mr. Forsberg will present the Town's finances for the month of February.

E.2 Discussion and/or Action [Suzanne Harvey]: Selection of banking and investment options for Town funds.

E.3 Discussion and/or Action [Suzanne Harvey and Ruben Villa]: Council direction to staff concerning potential property tax increase for fiscal year 2024-25, for the purposes of: complying with "Truth in Taxation" legal requirements, and budget planning and preparation, including providing formal public notice and scheduling of a public hearing before any final decisions are made by Council.

E.4 Discussion and/or Action [Suzanne Harvey and Ruben Villa]: Council direction to staff concerning potential sales tax rate increases for fiscal year 2024-25, for the purposes of: complying with "Truth in Taxation" legal requirements, and budget planning and preparation, including providing formal public notice and scheduling of a public hearing before any final decisions are made by Council.

E.5 Discussion and/or Action [Councilmember Ferro]: Discussion concerning a comprehensive list of the types of building/construction/improvement projects that would require a building permit from the Town.

E.6 Discussion and/or Action [Mayor Wallace]: Second reading and adoption of ORDINANCE NO. 2024-01 AMENDING THE TOWN CODE TITLE 5 "BUSINESS LICENSES AND REGULATIONS," CHAPTER 5.05 "BUSINESS LICENSES," TO ADOPT CHANGES TO THE REQUIREMENTS FOR ISSUANCE OF A BUSINESS LICENSE.

E.7 Discussion and/or Action [Stephanie Fulton]: Update on the Town's planned summer programs and activities.

E.8 Discussion and/or Action [Mayor Wallace]: PROCLAMATION NO. 2024-09 -- A PROCLAMATION OF THE MAYOR DECLARING THE MONTH OF MAY, 2024, AS "ASIAN AMERICAN AND PACIFIC ISLANDER HERITAGE MONTH" IN THE TOWN OF HUACHUCA CITY.

E.9 Discussion and/or Action [Mayor Wallace]: PROCLAMATION NO. 2024-10 -- A PROCLAMATION OF THE MAYOR DECLARING THE MONTH OF MAY, 2024, AS "OLDER AMERICANS MONTH" IN THE TOWN OF HUACHUCA CITY.

F. Reports of Current Events by Council

G. Adjournment

Posted at 5:00 PM on April __, 2024, at the following locations:

Town Hall Bulletin Board 500 N. Gonzales Blvd. Huachuca City, AZ 85616	Town Hall Lobby 500 N. Gonzales Blvd. Huachuca City, AZ 85616	Town Website https://huachucacityaz.gov
Huachuca City U.S. Post Office 690 N. Gonzales Blvd. Huachuca City, AZ 85616	Huachuca City Library 506 N. Gonzales Blvd. Huachuca City, AZ 85616	Huachuca City Police Department 500 N. Gonzales Blvd. Huachuca City, AZ 85616

Ms. Brandy Thorpe
Town Clerk

Note: This meeting is open to the public. All interested people are welcome to attend. A copy of agenda background material provided to the Councilmembers, with the exception of confidential material relating to possible executive sessions, is available for public inspection at the Town Clerk's Office, 500 N. Gonzales Blvd., Huachuca City, AZ 85616, Monday through Friday from 8:00 a.m. to 5:00 p.m. or online at www.huachucacityaz.gov

Individuals with disabilities who need a reasonable accommodation to attend or communicate at a town meeting, or who require this information in alternate format, may contact the Town at 456-1354 (TTY 456-1353) to make their needs known. Requests should be made as early as possible so there is sufficient time to respond.

Report Criteria:

- Detail report.
- Invoices with totals above \$0.00 included.
- Paid and unpaid invoices included.

Vendor	Vendor Name	Invoice Number	Description	Invoice Date	Net Invoice Amount	Amount Paid	GL Account Number
AFLAC							
1030	AFLAC	481128	Supplemental Employee Insuranc	03/26/2024	1,237.88	1,237.88	10-22520
Total AFLAC:					1,237.88	1,237.88	
AMRRP WC							
10451	AMRRP WC	032724	WC Premium Quarterly	03/27/2024	6,941.15	6,941.15	10-22250
Total AMRRP WC:					6,941.15	6,941.15	
Arizona Municipal Risk Retention Pool							
10403	Arizona Municipal Risk Retention	40000914-030	AZ Commercial Package and AZ	03/04/2024	4,580.80	4,580.80	10-43-280
10403	Arizona Municipal Risk Retention	40000914-030	AZ Commercial Package and AZ	03/04/2024	4,580.80	4,580.80	51-40-280
10403	Arizona Municipal Risk Retention	40000914-030	AZ Commercial Package and AZ	03/04/2024	4,580.80	4,580.80	52-40-280
10403	Arizona Municipal Risk Retention	40000914-030	AZ Commercial Package and AZ	03/04/2024	4,580.80	4,580.80	55-40-280
10403	Arizona Municipal Risk Retention	40000914-030	AZ Commercial Package and AZ	03/04/2024	4,580.80	4,580.80	65-40-280
Total Arizona Municipal Risk Retention Pool:					22,904.00	22,904.00	
AT&T							
1398	AT&T	040324	Library Landline Long Distance	04/03/2024	169.06	169.06	10-62-271
Total AT&T:					169.06	169.06	
AZ Department of Corrections Labor							
1315	AZ Department of Corrections Lab	D17232620240	Labor AD	05/03/2024	27.56	.00	10-43-366
1315	AZ Department of Corrections Lab	D17232620240	Labor PD	05/03/2024	3.07	.00	10-51-366
1315	AZ Department of Corrections Lab	D17232620240	Labor PW	05/03/2024	12.25	.00	10-57-366
1315	AZ Department of Corrections Lab	D17232620240	Labor LB	05/03/2024	30.60	.00	10-62-366
1315	AZ Department of Corrections Lab	D17232620240	Labor Water	05/03/2024	55.13	.00	51-40-366
1315	AZ Department of Corrections Lab	D17232620240	Labor Sewer	05/03/2024	55.13	.00	52-40-366
1315	AZ Department of Corrections Lab	D17232620240	Labor LF	05/03/2024	61.26	.00	55-40-366
Total AZ Department of Corrections Labor:					245.00	.00	
Brandye Thorpe							
10331	Brandye Thorpe	041724	Medical Refund	04/17/2024	25.00	25.00	10-22500
10331	Brandye Thorpe	041724	Dental Refund	04/17/2024	46.86	46.86	10-22510
10331	Brandye Thorpe	041724	Vision Refund	04/17/2024	208.47	208.47	10-22540
Total Brandye Thorpe:					280.33	280.33	
Brian Hallam							
10761	Brian Hallam	041524	Water Refund	04/15/2024	75.00	.00	51-21350
10761	Brian Hallam	041524	Sewer Refund	04/15/2024	25.00	.00	52-21350
Total Brian Hallam:					100.00	.00	
Canyon State Wireless, Inc							
1721	Canyon State Wireless, Inc	100900	New Radios for Bus 9 and 10,	04/16/2024	1,989.62	1,989.62	65-40-710
1721	Canyon State Wireless, Inc	100900	New Radios for Bus 9 and 10 and	04/16/2024	2,540.00	2,540.00	65-40-710
1721	Canyon State Wireless, Inc	100901	Airtime for radios on bus 9 and 10	04/17/2024	478.80	478.80	65-40-710

Vendor	Vendor Name	Invoice Number	Description	Invoice Date	Net Invoice Amount	Amount Paid	GL Account Number
Total Canyon State Wireless, Inc:					5,008.42	5,008.42	
CDW Government							
1553	CDW Government	QN48325	6x HP Thunderbolt Dock 120W G	04/04/2024	2,083.24	2,083.24	10-48-450
1553	CDW Government	QS35445	HP Z2 G9 Workstation - 1 x Intel Core i9 13th Gen i9-13900 -	04/15/2024	2,608.36	.00	10-48-450
1553	CDW Government	QS60715	HP P24 G5 24" Class Full HD LC	04/16/2024	3,180.00	.00	10-48-450
1553	CDW Government	QS60715	Sales Tax	04/16/2024	1,365.77	.00	10-48-450
1553	CDW Government	QS60715	HP Elite Mini 600 G9 Desktop Computer - Intel Core i5 13th	04/16/2024	4,257.28	.00	10-48-450
1553	CDW Government	QS60715	Dell Latitude 5430 Rugged - 14" -	04/16/2024	4,233.38	.00	10-48-450
1553	CDW Government	QS60715	HP EliteBook 650 G10 15.6" Touchscreen Notebook - Full HD -	04/16/2024	9,022.86	.00	10-48-450
Total CDW Government:					26,750.89	2,083.24	
CenturyLink							
10348	CenturyLink	040724	Town Hall Phone Service	04/07/2024	321.91	.00	10-43-271
10348	CenturyLink	040724	Police Department Phone Service	04/07/2024	170.56	.00	10-51-271
10348	CenturyLink	040724	Public Works Fax	04/07/2024	64.64	.00	10-57-340
10348	CenturyLink	040724	Public Library Phone Service	04/07/2024	88.60	.00	10-62-271
Total CenturyLink:					645.71	.00	
Cheryl Barton							
10158	Cheryl Barton	041224	Water Refund	04/12/2024	75.00	75.00	51-21350
10158	Cheryl Barton	041224	Sewer Refund	04/12/2024	25.00	25.00	52-21350
Total Cheryl Barton:					100.00	100.00	
Cintas Corporation No. 445							
10067	Cintas Corporation No. 445	4186606259	Uniforms- PW	03/18/2024	3.47	3.47	10-57-110
10067	Cintas Corporation No. 445	4186606265	Uniforms- PW	03/18/2024	5.36	5.36	10-57-110
10067	Cintas Corporation No. 445	4187340971	Uniforms- PW	03/25/2024	5.37	.00	10-57-110
10067	Cintas Corporation No. 445	4187341089	Uniforms- PW	03/25/2024	7.07	.00	10-57-110
10067	Cintas Corporation No. 445	4186606259	Uniforms- Water	03/18/2024	15.63	15.63	51-40-110
10067	Cintas Corporation No. 445	4186606265	Uniforms- Water	03/18/2024	24.14	24.14	51-40-110
10067	Cintas Corporation No. 445	4187340971	Uniforms- Water	03/25/2024	24.13	.00	51-40-110
10067	Cintas Corporation No. 445	4187341089	Uniforms- Water	03/25/2024	19.23	.00	51-40-110
10067	Cintas Corporation No. 445	4186606259	Uniforms- Sewer	03/18/2024	15.64	15.64	52-40-110
10067	Cintas Corporation No. 445	4186606265	Uniforms- Sewer	03/18/2024	24.13	24.13	52-40-110
10067	Cintas Corporation No. 445	4187340971	Uniforms- Sewer	03/25/2024	24.13	.00	52-40-110
10067	Cintas Corporation No. 445	4187341089	Uniforms- Sewer	03/25/2024	19.24	.00	52-40-110
10067	Cintas Corporation No. 445	4186606259	Uniforms- LF	03/18/2024	132.15	132.15	55-40-110
10067	Cintas Corporation No. 445	4186606292	Landfill Uniforms	03/18/2024	46.22	46.22	55-40-110
10067	Cintas Corporation No. 445	4187341007	Landfill Uniforms	03/25/2024	46.22	.00	55-40-110
10067	Cintas Corporation No. 445	4187341089	Uniforms- LF	03/25/2024	134.32	.00	55-40-110
Total Cintas Corporation No. 445:					546.45	266.74	
City of Sierra Vista							
1702	City of Sierra Vista	4836	SEACOM Payment	03/31/2024	20,487.50	20,487.50	10-51-222
Total City of Sierra Vista:					20,487.50	20,487.50	
Cody Gonzalez							
10751	Cody Gonzalez	041024	\$32.00 Per Diem for Lunch and Di	04/10/2024	32.00	32.00	51-40-660

Vendor	Vendor Name	Invoice Number	Description	Invoice Date	Net Invoice Amount	Amount Paid	GL Account Number
Total Cody Gonzalez:					32.00	32.00	
David Thorpe Torres							
10615	David Thorpe Torres	041724	Medical Refund	04/17/2024	25.00	25.00	10-22500
10615	David Thorpe Torres	041724	Dental Refund	04/17/2024	46.86	46.86	10-22510
10615	David Thorpe Torres	041724	Vision Refund	04/17/2024	208.47	208.47	10-22540
10615	David Thorpe Torres	041024	\$32.00 Per Diem for Lunch and Di	04/10/2024	32.00	32.00	51-40-660
Total David Thorpe Torres:					312.33	312.33	
DH Pace Company							
10095	DH Pace Company	SVC/280-1330	WALKTHROUGH !!! Troubles	03/19/2024	1,150.27	.00	10-57-500
Total DH Pace Company:					1,150.27	.00	
Elite Sales and Service, LLC							
2130	Elite Sales and Service, LLC	35754	Estimate #661 Lifters, REPAIR Lift	04/11/2024	5,828.88	.00	51-40-470
2130	Elite Sales and Service, LLC	35755	Estimate #626 to repair steering c	04/16/2024	1,926.19	.00	52-40-470
2130	Elite Sales and Service, LLC	35747	WALKTHROUGH PLEASE, repair	04/16/2024	3,605.18	3,605.18	55-40-610
2130	Elite Sales and Service, LLC	35753	Estimate #674, REPAIR Broken B	04/17/2024	13,634.77	.00	55-40-610
Total Elite Sales and Service, LLC:					24,995.02	3,605.18	
Empire Homes, Inc.							
2223	Empire Homes, Inc.	17555	44 Tons 3/4 -1" gravel for parking I	04/12/2024	991.26	991.26	10-60-460
2223	Empire Homes, Inc.	17545	Restock 3/4-1" Gravel for the Lan	04/10/2024	991.26	991.26	55-40-460
Total Empire Homes, Inc.:					1,982.52	1,982.52	
Empire Southwest, LLC							
2220	Empire Southwest, LLC	EPCT0001984	Renew contract 2024 - 2025 for th	04/15/2024	709.25	.00	10-57-500
2220	Empire Southwest, LLC	EPCT0001984	Renew Empire Power Contract 2	04/15/2024	978.25	978.25	51-40-650
2220	Empire Southwest, LLC	EMPS6314036	Bolts, Nuts and Washers for D6Tr	03/27/2024	158.88	158.88	55-40-610
2220	Empire Southwest, LLC	EMWK364193	Road Trips for the 816K Packer E	02/22/2024	3,005.13	3,005.13	55-40-610
2220	Empire Southwest, LLC	EMWK364246	Road Trips for the 816K Packer E	02/23/2024	3,005.13	3,005.13	55-40-610
2220	Empire Southwest, LLC	EMWK367243	816K for no Power, has code 104	04/16/2024	1,242.00	.00	55-40-610
Total Empire Southwest, LLC:					9,098.64	7,147.39	
Erin Campbell							
10754	Erin Campbell	040924	Water Refund	04/09/2024	446.02	446.02	51-21350
Total Erin Campbell:					446.02	446.02	
Gerald Hursh							
10336	Gerald Hursh	041724	Dental Refund	04/17/2024	165.23	165.23	10-22500
10336	Gerald Hursh	041724	Medical Refund	04/17/2024	25.00	25.00	10-22500
10336	Gerald Hursh	041724	Vision Refund	04/17/2024	699.69	699.69	10-22540
10336	Gerald Hursh	041324	Reimb. Lunch	04/13/2024	10.70	10.70	10-43-660
Total Gerald Hursh:					900.62	900.62	
Gerri Ricci							
10757	Gerri Ricci	041724	Medical Refund	04/17/2024	25.00	25.00	10-22500
10757	Gerri Ricci	041724	Dental Refund	04/17/2024	46.86	46.86	10-22510
10757	Gerri Ricci	041724	Vision Refund	04/17/2024	208.47	208.47	10-22540

Vendor	Vendor Name	Invoice Number	Description	Invoice Date	Net Invoice Amount	Amount Paid	GL Account Number
Total Gerri Ricci:					280.33	280.33	
Gregory C. Rainey							
10562	Gregory C. Rainey	599	Restitution Payment Case No. M0	04/23/2024	83.68	.00	20-40-200
Total Gregory C. Rainey:					83.68	.00	
Integrated Machinery Inc.							
10741	Integrated Machinery Inc.	29INV0001	As per Email, the Cost for Deliver	04/16/2024	1,300.00	1,300.00	51-40-840
Total Integrated Machinery Inc.:					1,300.00	1,300.00	
James Thies							
2738	James Thies	041724	Medical Refund	04/17/2024	25.00	25.00	10-22500
2738	James Thies	041724	Vision Refund	04/17/2024	208.47	208.47	10-22540
Total James Thies:					233.47	233.47	
Jose Olivas							
10503	Jose Olivas	041724	Medical Refund	04/17/2024	25.00	25.00	10-22500
10503	Jose Olivas	041724	Dental Refund	04/17/2024	46.86	46.86	10-22510
Total Jose Olivas:					71.86	71.86	
Joseph Schlosser							
10614	Joseph Schlosser	041724	Dental Refund	04/17/2024	43.56	43.56	10-22510
10614	Joseph Schlosser	041724	Vision Refund	04/17/2024	192.51	192.51	10-22540
Total Joseph Schlosser:					236.07	236.07	
Joshua Simms							
10332	Joshua Simms	041724	Medical Refund	04/17/2024	25.00	25.00	10-22500
10332	Joshua Simms	041724	Dental Refund	04/17/2024	46.86	46.86	10-22510
10332	Joshua Simms	041724	Vision Refund	04/17/2024	208.47	208.47	10-22540
Total Joshua Simms:					280.33	280.33	
July							
10728	July	0889506	2Q 2024 Admin Fees- AD	03/27/2024	65.38	65.38	10-43-130
10728	July	0889506	2Q 2024 Admin Fees- Court	03/27/2024	65.39	65.39	10-45-130
10728	July	0889506	2Q 2024 Admin Fees- PD	03/27/2024	65.36	65.36	10-51-130
10728	July	0889506	2Q 2024 Admin Fees- PW	03/27/2024	65.36	65.36	10-57-130
10728	July	0889506	2Q 2024 Admin Fees- LB	03/27/2024	65.38	65.38	10-62-130
10728	July	0889506	2Q 2024 Admin Fees- Water	03/27/2024	65.36	65.36	51-40-130
10728	July	0889506	2Q 2024 Admin Fees- Sewer	03/27/2024	65.36	65.36	52-40-130
10728	July	0889506	2Q 2024 Admin Fees- LF	03/27/2024	65.36	65.36	55-40-130
10728	July	0889506	2Q 2024 Admin Fees- Bus	03/27/2024	65.36	65.36	65-40-130
Total July:					588.31	588.31	
Kyle Arnett							
2757	Kyle Arnett	041724	Medical Refund	04/17/2024	25.00	25.00	10-22500
2757	Kyle Arnett	041724	Dental Refund	04/17/2024	159.11	159.11	10-22510
2757	Kyle Arnett	041724	Vision Refund	04/17/2024	800.31	800.31	10-22540

Vendor	Vendor Name	Invoice Number	Description	Invoice Date	Net Invoice Amount	Amount Paid	GL Account Number
Total Kyle Arnett:					984.42	984.42	
Lal Enterprises, Inc							
3220	Lal Enterprises, Inc	63903	Return Check Fee	01/31/2024	12.00	12.00	10-43-122
Total Lal Enterprises, Inc:					12.00	12.00	
Leslie's PoolMart, Inc.							
2777	Leslie's PoolMart, Inc.	00649-01-0727	WALKTHROUGH PLEASE, refur	04/18/2024	619.02	.00	10-58-460
2777	Leslie's PoolMart, Inc.	0649-02-02472	3" taps	04/09/2024	230.66	230.66	10-58-460
Total Leslie's PoolMart, Inc.:					849.68	230.66	
Lucas Hardin							
10580	Lucas Hardin	041924	Water Refund	04/19/2024	21.68	.00	51-21350
10580	Lucas Hardin	041924	Sewer Refund	04/19/2024	25.00	.00	52-21350
Total Lucas Hardin:					46.68	.00	
Lumen							
10507	Lumen	684211374	Current Charges	04/01/2024	1,128.34	1,128.34	10-48-481
Total Lumen:					1,128.34	1,128.34	
Margaret Saenz							
9099	Margaret Saenz	041724	Medical Refund	04/17/2024	25.00	25.00	10-22500
9099	Margaret Saenz	041724	Dental Refund	04/17/2024	46.86	46.86	10-22510
9099	Margaret Saenz	041724	Vision Refund	04/17/2024	208.47	208.47	10-22540
Total Margaret Saenz:					280.33	280.33	
McCoy's Septic Pumping Service							
10230	McCoy's Septic Pumping Service	6214	Pump Station Dump	04/02/2024	190.00	190.00	55-40-360
Total McCoy's Septic Pumping Service:					190.00	190.00	
Michael Fox							
2749	Michael Fox	041724	Dental Refund	04/17/2024	24.64	24.64	10-22510
2749	Michael Fox	041724	Vision Refund	04/17/2024	85.56	85.56	10-22540
Total Michael Fox:					110.20	110.20	
Motorola Solutions							
3000	Motorola Solutions	8230453735	Tracs Accidents/Citations Interfac	04/17/2024	430.81	.00	10-51-804
Total Motorola Solutions:					430.81	.00	
PITNEY BOWES BANK INC							
3187	PITNEY BOWES BANK INC	031724	Postage- Admin	03/17/2024	231.20	231.20	10-43-440
3187	PITNEY BOWES BANK INC	031724	Postage- Water	03/17/2024	544.99	544.99	51-40-440
3187	PITNEY BOWES BANK INC	031724	Postage- Sewer	03/17/2024	544.99	544.99	52-40-440
3187	PITNEY BOWES BANK INC	031724	Postage- Landfill	03/17/2024	330.30	330.30	55-40-440
Total PITNEY BOWES BANK INC:					1,651.48	1,651.48	

Vendor	Vendor Name	Invoice Number	Description	Invoice Date	Net Invoice Amount	Amount Paid	GL Account Number
Raymond Gonzalez							
10759	Raymond Gonzalez	041724	Medical Refund	04/17/2024	175.00	175.00	10-22500
Total Raymond Gonzalez:					175.00	175.00	
Robertson, Anschutz, Schneid & Crane LLC							
10755	Robertson, Anschutz, Schneid &	10835	Fraud Case Information	02/20/2024	25.75	25.75	10-51-230
Total Robertson, Anschutz, Schneid & Crane LLC:					25.75	25.75	
Ruben A. Villa							
4360	Ruben A. Villa	H-011-041424	Consulting Services	04/14/2024	2,625.00	2,625.00	10-43-360
Total Ruben A. Villa:					2,625.00	2,625.00	
S.S.V.E.C							
3920	S.S.V.E.C	041724	Electricity- Town Hall	04/17/2024	667.67	667.67	10-43-340
3920	S.S.V.E.C	041724	Electricity- Police	04/17/2024	327.07	327.07	10-51-340
3920	S.S.V.E.C	041724	Electricity- Fire	04/17/2024	327.09	327.09	10-53-340
3920	S.S.V.E.C	041724	Electricity- Pool	04/17/2024	544.93	544.93	10-58-340
3920	S.S.V.E.C	041724	Electricity- Parks and Rec	04/17/2024	457.67	457.67	10-60-340
3920	S.S.V.E.C	041724	Electricity- Library	04/17/2024	387.06	387.06	10-62-340
3920	S.S.V.E.C	041724	Electricity- Senior Center	04/17/2024	157.88	157.88	10-68-340
3920	S.S.V.E.C	041724	Electricity- Road User	04/17/2024	2,394.18	2,394.18	23-40-340
3920	S.S.V.E.C	041724	Electricity- Water	04/17/2024	3,659.45	3,659.45	51-40-340
3920	S.S.V.E.C	041724	Electricity- Sewer	04/17/2024	299.66	299.66	52-40-340
3920	S.S.V.E.C	041724	Electricity- Landfill	04/17/2024	1,010.75	1,010.75	55-40-340
Total S.S.V.E.C:					10,233.41	10,233.41	
Senergy Petroleum LLC							
10215	Senergy Petroleum LLC	SEN-742500	Diesel Exhaust Fluid	02/08/2024	643.02	643.02	55-40-476
10215	Senergy Petroleum LLC	SEN-746840	DYED-ULSD #2	02/13/2024	2,060.68	2,060.68	55-40-476
10215	Senergy Petroleum LLC	SEN-752803	DYED-ULSD #2	02/21/2024	2,483.16	2,483.16	55-40-476
10215	Senergy Petroleum LLC	SEN-759290	DYED-ULSD #2	02/29/2024	2,093.93	2,093.93	55-40-476
10215	Senergy Petroleum LLC	SEN-767307	DYED-ULSD #2	03/13/2024	2,745.70	2,745.70	55-40-476
10215	Senergy Petroleum LLC	SEN-772558	DYED-ULSD #2	03/20/2024	2,284.41	2,284.41	55-40-476
10215	Senergy Petroleum LLC	SEN-779694	DYED-ULSD #2	03/28/2024	2,083.34	2,083.34	55-40-476
10215	Senergy Petroleum LLC	SEN-784360	Diesel Exhaust Fluid	04/04/2024	893.17	893.17	55-40-476
Total Senergy Petroleum LLC:					15,287.41	15,287.41	
Sierra Vista Fry Fire District							
10600	Sierra Vista Fry Fire District	2024-055	Equipment	04/02/2024	63.75	63.75	10-53-450
10600	Sierra Vista Fry Fire District	2024-056	Station Supplies	04/02/2024	59.76	59.76	10-53-450
10600	Sierra Vista Fry Fire District	2024-057	Station Repairs	04/02/2024	162.08	162.08	10-53-450
10600	Sierra Vista Fry Fire District	2024-058	7.3 cu ft Electric Clothes Dryer	04/02/2024	623.85	623.85	10-53-450
Total Sierra Vista Fry Fire District:					909.44	909.44	
Sierra Vista NAPA							
3597	Sierra Vista NAPA	855275	Replace Batterie's HC27	12/06/2023	329.73	329.73	23-40-610
3597	Sierra Vista NAPA	849955	Replace batteries for the water te	10/31/2023	1,043.11	1,043.11	55-40-610
3597	Sierra Vista NAPA	850999	Engine filters for 613C Scraper, C	11/07/2023	353.69	353.69	55-40-610
3597	Sierra Vista NAPA	862169	Filter's Landfill 613C Scraper	01/25/2024	341.75	341.75	55-40-610

Vendor	Vendor Name	Invoice Number	Description	Invoice Date	Net Invoice Amount	Amount Paid	GL Account Number
Total Sierra Vista NAPA:					2,068.28	2,068.28	
Smith Septic Service LLC							
10752	Smith Septic Service LLC	1268	303 Apache St. septic tank aband	04/03/2024	1,500.00	1,500.00	10-54-801
Total Smith Septic Service LLC:					1,500.00	1,500.00	
Southwest Gas Corporation							
3879	Southwest Gas Corporation	041624	Gas Utility- Police	04/12/2024	291.01	291.01	10-51-340
3879	Southwest Gas Corporation	041624	Gas Utility- Fire Station	04/12/2024	1,052.81	1,052.81	10-53-340
3879	Southwest Gas Corporation	041624	Gas Utility- Community Center	04/12/2024	53.88	53.88	10-60-340
3879	Southwest Gas Corporation	041624	Gas Utility- Library	04/12/2024	119.07	119.07	10-62-340
3879	Southwest Gas Corporation	041624	Gas Utility- Senior Center	04/12/2024	81.98	81.98	10-68-340
Total Southwest Gas Corporation:					1,598.75	1,598.75	
Southwestern Sales Co.							
3545	Southwestern Sales Co.	0242294-IN	Purchase New tarpARMOR TDS3	04/05/2024	46,936.20	46,936.20	55-40-710
Total Southwestern Sales Co.:					46,936.20	46,936.20	
Stanley Fuller							
10760	Stanley Fuller	041724	Medical Refund	04/17/2024	25.00	25.00	10-22500
10760	Stanley Fuller	041724	Dental Refund	04/17/2024	94.31	94.31	10-22510
Total Stanley Fuller:					119.31	119.31	
Stephanie Fulton							
10509	Stephanie Fulton	041724	Medical Refund	04/17/2024	25.00	25.00	10-22500
10509	Stephanie Fulton	041724	Dental Refund	04/17/2024	46.86	46.86	10-22510
10509	Stephanie Fulton	041724	Vision Refund	04/17/2024	208.47	208.47	10-22540
Total Stephanie Fulton:					280.33	280.33	
Summit Baptist Church							
10750	Summit Baptist Church	040324	Community Center Refund	04/03/2024	75.00	75.00	10-36-500
Total Summit Baptist Church:					75.00	75.00	
Tabetha Billyard							
10753	Tabetha Billyard	040924	Overpayment Water	04/09/2024	50.00	50.00	51-21350
10753	Tabetha Billyard	040924	Overpayment Sewer	04/09/2024	50.00	50.00	52-21350
Total Tabetha Billyard:					100.00	100.00	
Terminix Processing Center							
10459	Terminix Processing Center	876997	Pest Control- Town Hall	03/25/2024	10.00	10.00	10-43-462
10459	Terminix Processing Center	876998	Rat Bait Boxes- Town Hall	03/25/2024	29.00	29.00	10-43-462
10459	Terminix Processing Center	876997	Pest Control- Police	03/25/2024	10.00	10.00	10-51-462
10459	Terminix Processing Center	876998	Rat Bait Boxes- Police	03/25/2024	29.00	29.00	10-51-462
10459	Terminix Processing Center	876997	Pest Control- Fire	03/25/2024	10.00	10.00	10-53-450
10459	Terminix Processing Center	876998	Rat Bait Boxes- Fire	03/25/2024	29.00	29.00	10-53-450
10459	Terminix Processing Center	876997	Pest Control- Library	03/25/2024	10.00	10.00	10-62-462
10459	Terminix Processing Center	876998	Rat Bait Boxes- Library	03/25/2024	29.00	29.00	10-62-462
10459	Terminix Processing Center	876997	Pest Control- Senior Center	03/25/2024	10.00	10.00	10-68-462
10459	Terminix Processing Center	876998	Rat Bait Boxes- Senior Center	03/25/2024	29.00	29.00	10-68-462

Vendor	Vendor Name	Invoice Number	Description	Invoice Date	Net Invoice Amount	Amount Paid	GL Account Number
Total Terminix Processing Center:					195.00	195.00	
Timothy Williammee							
10756	Timothy Williammee	041724	Medical Refund	04/17/2024	2,710.00	2,710.00	10-22500
10756	Timothy Williammee	041724	Dental Refund	04/17/2024	46.86	46.86	10-22510
10756	Timothy Williammee	041724	Vision Refund	04/17/2024	208.47	208.47	10-22540
Total Timothy Williammee:					2,965.33	2,965.33	
Turner Laboratories, Inc							
4243	Turner Laboratories, Inc	24D0263	Coliform by Collert	04/11/2024	64.50	64.50	51-40-510
4243	Turner Laboratories, Inc	24D0264	MPN, Fecal, Nitrogen	04/15/2024	127.00	127.00	51-40-510
Total Turner Laboratories, Inc:					191.50	191.50	
Verizon Wireless							
4343	Verizon Wireless	9961016137	Cell Phone	04/07/2024	1,638.66	1,638.66	10-48-275
Total Verizon Wireless:					1,638.66	1,638.66	
Waste Management of AZ							
10207	Waste Management of AZ	0052139-1571-	Trash Service	04/01/2024	14,513.21	14,513.21	54-40-360
Total Waste Management of AZ:					14,513.21	14,513.21	
Wells Fargo Remittance Center							
4377	Wells Fargo Remittance Center	031324	office vacuum	03/13/2024	84.67	84.67	10-43-460
4377	Wells Fargo Remittance Center	031324	office chair	03/13/2024	164.73	164.73	10-43-460
4377	Wells Fargo Remittance Center	031324	office supplies	03/13/2024	180.03	180.03	10-43-460
4377	Wells Fargo Remittance Center	031324	court office supplies	03/13/2024	5.93	5.93	10-45-290
4377	Wells Fargo Remittance Center	031324	Wwiper blades	03/13/2024	44.92	44.92	10-51-470
4377	Wells Fargo Remittance Center	031324	Trunk upper molding trim	03/13/2024	29.12	29.12	10-51-470
4377	Wells Fargo Remittance Center	031324	2 night hotel stay for psprs confer	03/13/2024	249.32	249.32	10-51-660
4377	Wells Fargo Remittance Center	031324	Restock 3'x5' American Flags	03/13/2024	568.23	568.23	10-57-460
4377	Wells Fargo Remittance Center	031324	saw/sawhorse/buckets	03/13/2024	249.49	249.49	10-57-460
4377	Wells Fargo Remittance Center	031324	drain kit	03/13/2024	34.67	34.67	10-57-500
4377	Wells Fargo Remittance Center	031324	plywood/sheetrock	03/13/2024	378.43	378.43	10-57-500
4377	Wells Fargo Remittance Center	031324	led lights	03/13/2024	454.07	454.07	10-57-500
4377	Wells Fargo Remittance Center	031324	framing boards	03/13/2024	7.42	7.42	10-57-500
4377	Wells Fargo Remittance Center	031324	Toilet seat	03/13/2024	32.55	32.55	10-57-500
4377	Wells Fargo Remittance Center	031324	switch/bulb	03/13/2024	27.41	27.41	10-57-500
4377	Wells Fargo Remittance Center	031324	grinder	03/13/2024	129.26	129.26	10-57-540
4377	Wells Fargo Remittance Center	031324	star allens	03/13/2024	45.58	45.58	10-57-540
4377	Wells Fargo Remittance Center	031324	pry bar	03/13/2024	28.18	28.18	10-57-540
4377	Wells Fargo Remittance Center	031324	lending shed keys	03/13/2024	12.98	12.98	10-62-290
4377	Wells Fargo Remittance Center	031324	lube lock ease, private sign	03/13/2024	10.62	10.62	10-62-290
4377	Wells Fargo Remittance Center	031324	vehicle maintenance items	03/13/2024	37.26	37.26	10-65-480
4377	Wells Fargo Remittance Center	031324	make your own button supplies	03/13/2024	57.59	57.59	10-69-802
4377	Wells Fargo Remittance Center	031324	diaper bank grant	03/13/2024	312.36	312.36	10-69-806
4377	Wells Fargo Remittance Center	031324	Turn signal	03/13/2024	19.36	19.36	23-40-610
4377	Wells Fargo Remittance Center	031324	switch/lights/fan	03/13/2024	170.76	170.76	23-40-610
4377	Wells Fargo Remittance Center	031324	plug wrench	03/13/2024	23.85	23.85	51-40-460
4377	Wells Fargo Remittance Center	031324	cement milk	03/13/2024	25.05	25.05	51-40-460
4377	Wells Fargo Remittance Center	031324	paint/sand discs	03/13/2024	47.12	47.12	51-40-470
4377	Wells Fargo Remittance Center	031324	door handle	03/13/2024	12.68	12.68	51-40-470
4377	Wells Fargo Remittance Center	031324	Tire repairs	03/13/2024	25.00	25.00	51-40-470

Vendor	Vendor Name	Invoice Number	Description	Invoice Date	Net Invoice Amount	Amount Paid	GL Account Number
4377	Wells Fargo Remittance Center	031324	sprinklers/parts	03/13/2024	258.59	258.59	51-40-610
4377	Wells Fargo Remittance Center	031324	One Pallet and Rebar for Park Re	03/13/2024	363.82	363.82	52-40-460
4377	Wells Fargo Remittance Center	031324	supplies	03/13/2024	19.48	19.48	52-40-460
4377	Wells Fargo Remittance Center	031324	paint	03/13/2024	34.69	34.69	52-40-460
4377	Wells Fargo Remittance Center	031324	fasteners	03/13/2024	20.84	20.84	52-40-460
4377	Wells Fargo Remittance Center	031324	Weed killer	03/13/2024	139.94	139.94	52-40-460
4377	Wells Fargo Remittance Center	031324	Tool box/batteries	03/13/2024	48.14	48.14	52-40-460
4377	Wells Fargo Remittance Center	031324	paper/paint	03/13/2024	146.82	146.82	52-40-470
4377	Wells Fargo Remittance Center	031324	Trip tape	03/13/2024	34.71	34.71	52-40-470
4377	Wells Fargo Remittance Center	031324	Reflective tape	03/13/2024	24.94	24.94	55-40-460
4377	Wells Fargo Remittance Center	031324	Tire machine	03/13/2024	234.33	234.33	55-40-470
4377	Wells Fargo Remittance Center	031324	brake pads	03/13/2024	64.93	64.93	55-40-470
4377	Wells Fargo Remittance Center	031324	brake fluid	03/13/2024	97.98	97.98	55-40-610
4377	Wells Fargo Remittance Center	031324	used tire	03/13/2024	119.84	119.84	55-40-610
Total Wells Fargo Remittance Center:					5,077.69	5,077.69	
William Powell							
10758	William Powell	041724	Medical Refund	04/17/2024	25.00	25.00	10-22500
10758	William Powell	041724	Dental Refund	04/17/2024	46.86	46.86	10-22510
10758	William Powell	041724	Vision Refund	04/17/2024	208.47	208.47	10-22540
Total William Powell:					280.33	280.33	
Wist Office Products							
4169	Wist Office Products	2419580	Gloves	02/20/2024	175.55	175.55	51-40-290
4169	Wist Office Products	2422127	Restock Trash Bags (BLOWN TR	02/29/2024	318.79	318.79	55-40-460
Total Wist Office Products:					494.34	494.34	
Xpress Bill Pay							
4441	Xpress Bill Pay	INV-XPR01079	EFT Web Transactions	03/31/2024	92.16	92.16	10-43-480
4441	Xpress Bill Pay	INV-XPR01079	EFT Return NSF or Account Close	03/31/2024	14.00	14.00	10-43-480
4441	Xpress Bill Pay	INV-XPR01079	Credit/Debit Card Web Transactio	03/31/2024	170.03	170.03	10-43-480
4441	Xpress Bill Pay	INV-XPR01079	Online Banking- Bank Bill Pay Tra	03/31/2024	46.34	46.34	10-43-480
4441	Xpress Bill Pay	INV-XPR01079	Account Maintenance Fee	03/31/2024	100.00	100.00	10-43-480
Total Xpress Bill Pay:					422.53	422.53	
Grand Totals:					240,804.27	189,194.65	

Vendor	Vendor Name	Invoice Number	Description	Invoice Date	Net Invoice Amount	Amount Paid	GL Account Number
--------	-------------	----------------	-------------	--------------	-----------------------	-------------	-------------------

Dated: _____

Mayor: _____

City Council: _____

City Recorder: _____

Report Criteria:

Detail report.

Invoices with totals above \$0.00 included.

Paid and unpaid invoices included.



Huachuca City

Amount	Brokered CD from the following Bank	Coupon	Term	Maturity	Interest income earned by holding to maturity
\$ 250,000.00	Western Alliance Bank	5.35	3 Months	7/25/2024	\$ 3,343.75
\$ 250,000.00	THE PIEDMONT BANK	5.25	6 Months	10/29/2024	\$ 6,562.50
\$ 250,000.00	INSTITUTION FOR SAVINGS IN NEWBURYPORT	5.20	9 Months	1/29/2025	\$ 9,750.00
\$ 250,000.00	Crossfirst Bk Leawood Ks	5.05	12 Months	4/24/2025	\$ 12,625.00
\$ 1,000,000.00		5.21			\$ 32,281.25

Amount	Brokered CD from the following Bank	Coupon	Term	Maturity	Interest income earned by holding to maturity
\$ 250,000.00	Western Alliance Bank	5.35	3 Months	7/25/2024	\$ 3,343.75
\$ 250,000.00	THE PIEDMONT BANK	5.25	6 Months	10/29/2024	\$ 6,562.50
\$ 250,000.00	INSTITUTION FOR SAVINGS IN NEWBURYPORT	5.20	9 Months	1/29/2025	\$ 9,750.00
\$ 250,000.00	Crossfirst Bk Leawood Ks	5.05	12 Months	4/24/2025	\$ 12,625.00
\$ 250,000.00	Flagstar Bk Natl Assn Hicksvi	5.10	15 Months	7/24/2025	\$ 15,937.50
\$ 250,000.00	Morgan Stanley Bk N A	5.05	18 Months	10/24/2025	\$ 18,937.50
\$ 1,500,000.00		5.17			\$ 67,156.25

Amount	Investment	Term	Yield	Interest Earned
\$ 250,000.00	Treasury Bill	3 mo	5.28	\$ 3,300.00
\$ 250,000.00	Treasury Bill	6 mo	5.25	\$ 6,562.50
\$ 250,000.00	Treasury Bill	9 mo	5.06	\$ 9,487.50
\$ 250,000.00	Treasury Bill	1 yr	5.06	\$ 12,650.00
\$ 1,000,000.00			5.16	\$ 32,000.00

Amount	Investment	Term	Yield	Interest Earned
\$ 250,000.00	TREASURY BILL	1 mo	5.28	\$ 1,100.00
\$ 250,000.00	TREASURY BILL	2 mo	5.26	\$ 2,191.67
\$ 250,000.00	TREASURY BILL	3 mo	5.28	\$ 3,300.00
\$ 250,000.00	TREASURY BILL	4 mo	5.28	\$ 4,400.00
\$ 250,000.00	TREASURY BILL	5 mo	5.24	\$ 5,458.33
\$ 250,000.00	TREASURY BILL	6 mo	5.25	\$ 6,562.50
\$ 1,500,000.00			5.27	\$ 23,012.50

Frequently Asked Questions:

How do we get paid?

Moreton Capital Markets does not charge management fees. We are compensated through:

- A.) trade based selling concessions (paid by issuers and underwriters),
- B.) Distribution revenue paid by mutual fund companies,
- and/or
- C.) Markup/commission for trades in the secondary market (from .01% to 1%)

Are there contracts to work with us?

Moreton Capital Markets does not have time locked contracts. The entity can start and stop doing business with us as they see fit. We gather information about the entity contained on onboarding forms, that are signed by individuals authorized by the entity to open a self-directed investment account for the entity.

How do we move money back and forth?

A secure bank link is created to move money back and forth from your investment account to your linked bank account via ACH. As long as we are notified of money that needs to be moved before 2:30 pm mountain time, we would be able to submit the ACH request and your funds should arrive in your linked bank account the next business day.

Who do we work with in Arizona?

Town of Kearny	Town of Hayden	Town of Miami	Town of Snowflake
Town of Taylor	Town of Pima	Graham County	Hunter's Point Boarding School

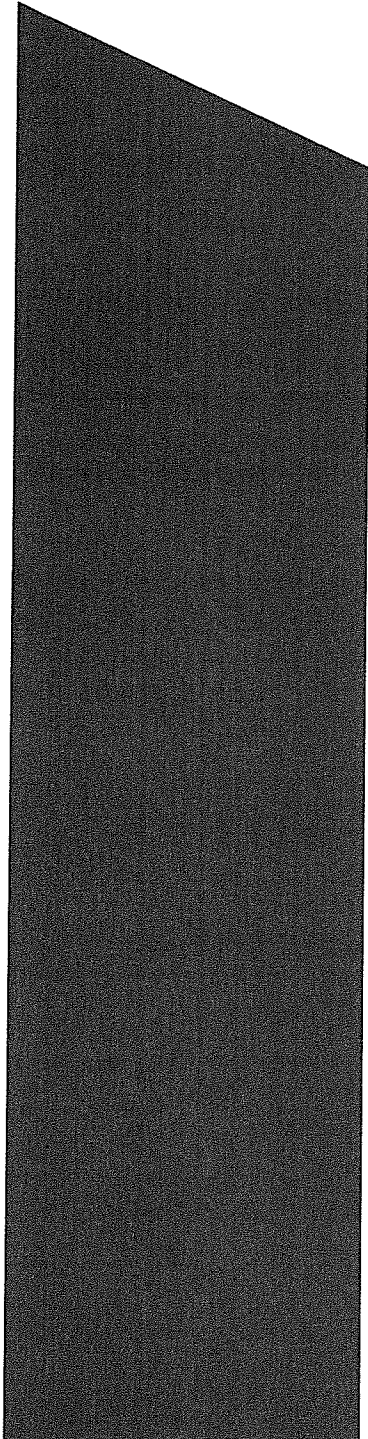
Bio on firm-

Moreton Capital Markets is a registered broker-dealer headquartered in Salt Lake City, UT. Our business is built on a foundation of superior customer service to institutional investors. We are dedicated to understanding your investment needs and providing real value-added service. Our consultative approach incorporates Wall Street expertise, Main Street sensibilities, and confident recommendations to guide you through the investment process. We build long-term relationships because we go the extra mile to ensure you receive the highest quality service and support.

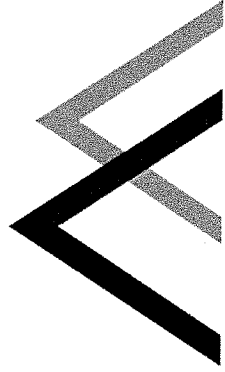
Our firm has a contractual agreement with RBC Correspondent Services® to serve as our clearing firm. Client assets are held by RBC Capital Markets, LLC.®. For more information on RBC and this relationship, please see our website: www.MoretonCM.com

Disclosures –

Moreton Capital Markets, LLC is a broker-dealer registered with the SEC and a member of FINRA and SIPC. MCM privacy policy and business continuity plan can be found on our website www.moretoncm.com.



Moreton Capital Markets & the Town of Huachuca City



MORETON
CAPITAL MARKETS, LLC
MEMBER FINRA & SIPC

About MCM

- Moreton Capital Markets, LLC, (MCM) is a registered broker-dealer with headquarters in Salt Lake City, Utah. We are a member of FINRA, SIPC and Bond Dealers of America.
- Moreton Capital Markets does not carry proprietary products or inventory for our representatives to sell. Our representatives focus on the investment opportunities that best suit their clients' goals and objectives.
- Our firm has a contractual agreement with RBC Correspondent Services® to serve as our clearing and custody firm. Client assets are held by RBC Capital Markets, LLC.®



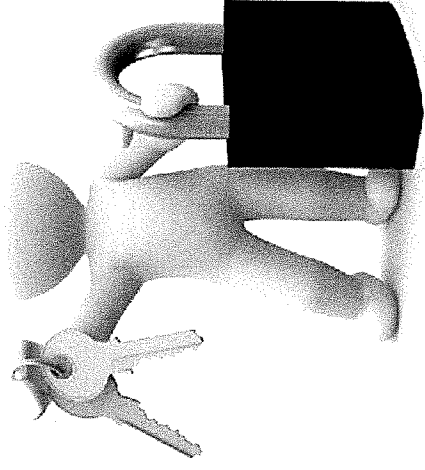
Tailored Investment Solutions • Long Term Relationships

3rd Party Custody / Safekeeping

This ensures ownership and control of the assets remain with the city/town.

Separates Custody from Sales. We believe custody should not be with the same firm engaged in selling securities to the entity.

Requires reports and statements to be received directly from the custodian agent.



About MCM

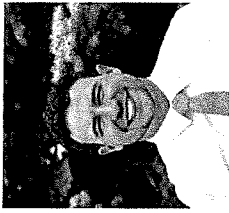
- Our Team of Larry Lundberg, Ryan Stoker, and Cory McKendrick have over 40 years of combined fixed income investing experience. We work for you in a team approach, providing ideas, and recommendations that are in accordance with the Arizona state statutes. We are all Series 7 licensed and FINRA registered.
- No Contracts. Start and stop investing with us as you wish.
- No Annual Fee's to work with us. Your investment account is a self-directed account, we work with you in a consultative role to provide ideas and opportunities. We are transaction based, paid through a selling concession or a mark up/ mark down, depending on the investment vehicle.



Tailored Investment Solutions • Long Term Relationships

Your Investment Team

Cory McKendrick,
Associate



Mr. McKendrick is responsible for maintaining and developing client relationships at Moreton Capital Markets. He is a registered representative of the firm. Cory works with public entities, corporations and other institutions needing fixed income expertise. Cory earned a bachelor's degree in Business Administration / Sports Management from the University of Antelope Valley and an MBA from Utah State University. He currently holds the Series 7 and 66 licenses with FINRA.

Ryan Stoker,
Vice President



Mr. Stoker oversees business development and operates as a registered representative of Moreton Capital Markets. Ryan has over 20 years of experience in the fixed income industry. Prior experience includes Wells Fargo Securities as vice president and Fidelity as a registered representative. Ryan received an Associates' degree from Dixie College and a bachelor's degree in accounting from the University of Utah. He holds Series 7, 63, and 24 licenses with FINRA.

Larry Lundberg,
Vice President



Mr. Lundberg is responsible for client relationships as a registered representative with Moreton Capital Markets. Larry has specialized in working with public entities and corporations in New Mexico, Utah, and Idaho. Larry's prior experience includes 14 years with Wells Fargo Securities as a Vice President. Larry earned a bachelor's degree in accounting from the University of Phoenix. He has more than 20 years of capital markets experience, and he maintains Series 7, 63, and 9/10 licenses with FINRA.

Arizona State Statutes For Investments

- **U.S. Treasuries**
 - Treasury Bills & Notes
- **U.S. Government Agencies**
 - Fannie Mae, Freddie Mac, Federal Home Loan, Federal Farm Credit, etc.
- **Brokered CD's**
- **Government and Treasury Money Market Funds**
- **Arizona Municipal Bonds**
- **Commercial Paper**
 - A-1 P-1 Rating
- **Corporate Bonds**
 - Rated "A" or better by two rating agencies

(From State Statute 35-323)



Tailored Investment Solutions • Long Term Relationships

Investment Vehicles

Brokered CD's

- We have access to banks across the United States who issue CD's.
- The banks set the terms of the CD's they issue.
- Each of these CD's are fully FDIC insured.
- The banks have to offer competitive rates in order to attract investors.
- There is an active market in the event we need to sell early.
- There are maturity dates from 1 month to 15 years.
- All of the CD's are held in one account with one statement for ease.
- We buy in increments of \$250,000, staying at the FDIC insurance level.

U.S Treasury Securities

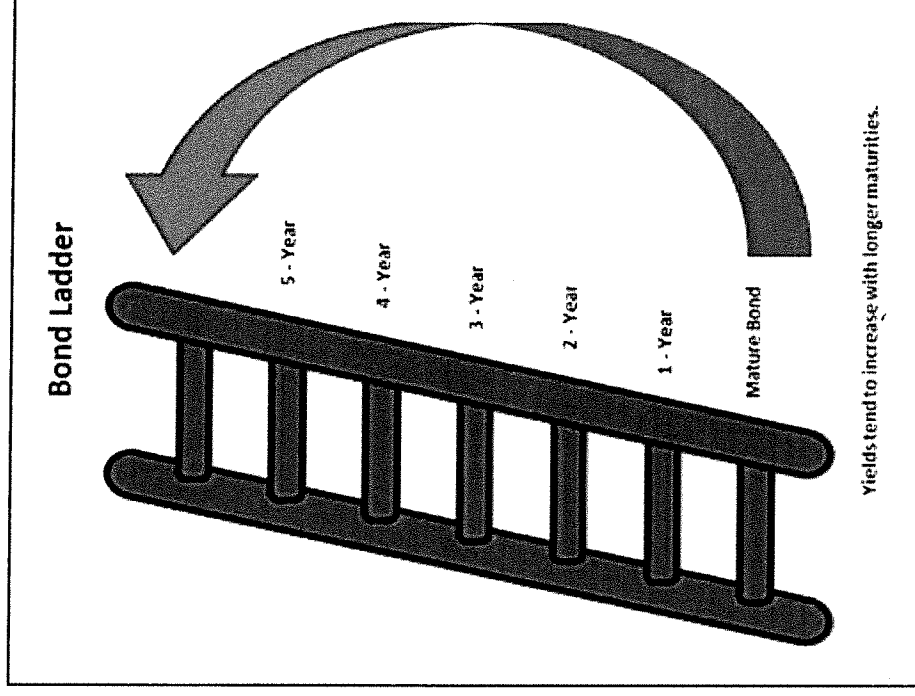
- U.S Treasury investments are considered to be the safest of all securities because they are backed by the full faith and credit of the U.S Government
- The most actively traded market in the world so there is liquidity in the event of early sell.
- Typically pay a set interest rate semi-annually or at maturity.
- Principal returned at maturity.
- Maturities typically range from 1 week to 30 years.

Money Market Funds

- Liquid option similar to a LGIP
- Currently yielding 5.14%

Investment Strategy

- We invest in different maturity dates.
- Typically, longer investments have a higher return.
- As time goes by, the shortest maturities start to mature, giving you cash if you need it.
- If you don't need it, you can reinvest out to the end of the ladder, where higher rates can be found.
- This strategy works to minimize interest rate risk by always having liquidity that can be reinvested if rates go up.
- If you can't reinvest, you now have the cash you need.



Brokered CD Ladder Sample

- Entire \$1 million is FDIC insured
- \$33,937.50 in interest earned just by establishing the ladder and holding until maturity
- \$54,100 in approximate annualized interest income – assuming you reinvest out to the end of the ladder

1 Year \$1 million CD ladder

<u>Amount</u>	<u>FDIC Insurance</u>	<u>Brokered CD from the following Banks</u>	<u>Coupon</u>	<u>Maturity Date</u>	<u>Term</u>	<u>Interest earned by holding until maturity</u>
\$ 250,000.00	\$ 250,000.00	City National Bank - Miami FL	5.35	2/16/2024	3 mo	\$ 3,343.75
\$ 250,000.00	\$ 250,000.00	Citizens Bank	5.40	5/15/2024	6 mo	\$ 6,750.00
\$ 250,000.00	\$ 250,000.00	Flagstar Bank	5.45	8/14/2024	9 mo	\$ 10,218.75
\$ 250,000.00	\$ 250,000.00	Goldman Sachs Bank	5.45	10/25/2024	1 yr	\$ 13,625.00
\$ 1,000,000.00	\$ 1,000,000.00		5.41			\$ 33,937.50

\$1,000,000 X 5.41% = \$54,100 in annual interest income

US Treasury Bill Ladder Samples

- Treasury Bills can have greater flexibility with maturity dates
- \$32,262.50 earned if held to maturity on 1 yr ladder
- \$15,306.06 earned if held to maturity on 6 mo ladder
- \$51,800 and \$52,300 in approximate annualized income

1 Year \$1 million US Treasury Ladder

<u>Amount</u>	<u>Investment</u>	<u>Term</u>	<u>Yield</u>	<u>Maturity Date</u>	<u>Income</u>
\$ 250,000.00	Treasury Bill	3 month	5.21	2/13/2024	\$ 3,256.25
\$ 250,000.00	Treasury Bill	6 month	5.27	5/2/2024	\$ 6,587.50
\$ 250,000.00	Treasury Bill	9 month	5.13	8/8/2024	\$ 9,618.75
\$ 250,000.00	Treasury Bill	1 year	5.12	10/31/2024	\$ 12,800.00
Total	\$ 1,000,000.00		5.18		\$ 32,262.50

\$1 million X 5.18% = \$51,800 in approximate annual interest income

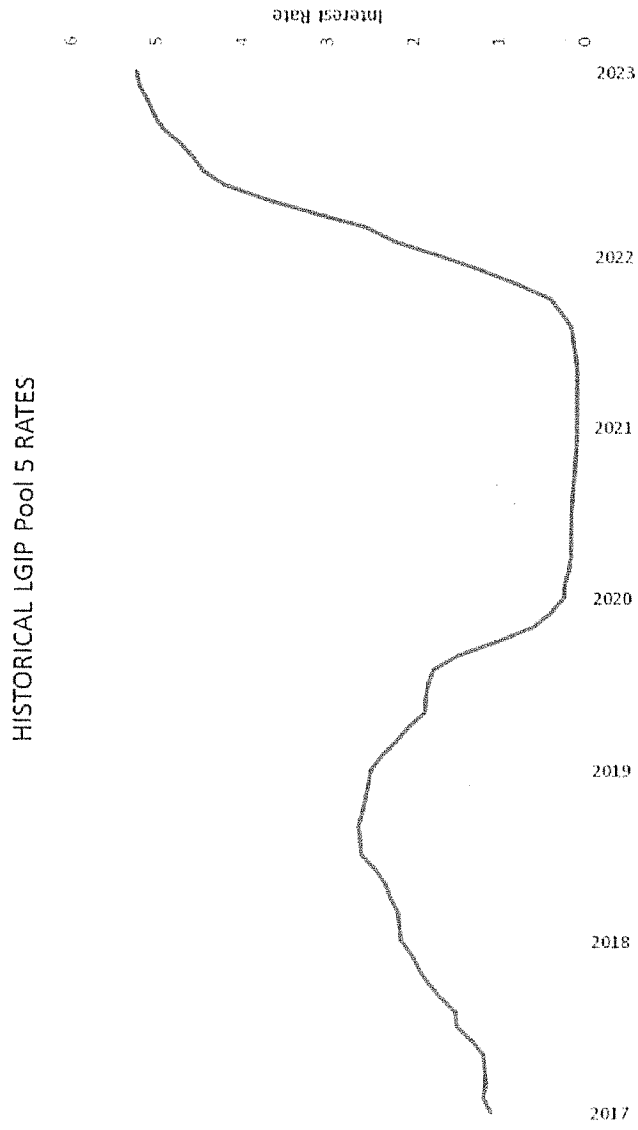
6 month \$1 million Treasury Ladder

<u>Amount</u>	<u>Investment</u>	<u>Term</u>	<u>Yield</u>	<u>Maturity Date</u>	<u>Income</u>
\$ 166,500.00	Treasury Bill	1 mo	5.19	12/26/2023	\$ 720.11
\$ 166,500.00	Treasury Bill	2 mo	5.20	1/23/2024	\$ 1,443.00
\$ 166,500.00	Treasury Bill	3 mo	5.21	2/13/2024	\$ 2,168.66
\$ 166,500.00	Treasury Bill	4 mo	5.25	3/5/2024	\$ 2,913.75
\$ 167,000.00	Treasury Bill	5 mo	5.26	4/18/2024	\$ 3,660.08
\$ 167,000.00	Treasury Bill	6 mo	5.27	5/2/2024	\$ 4,400.45
Total	\$ 1,000,000.00		5.23		\$ 15,306.06

\$1 million X 5.23% = \$52,300 in appx. annual interest income

Liquid vs Longer term ladder investments

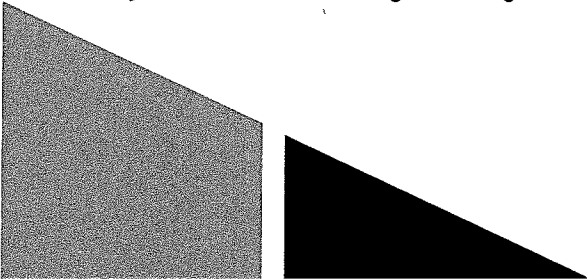
- LGIP rates move with market interest rate changes.
- The monthly rate on LGIP is a floating interest rate.
- The rate on LGIP typically follow rates up and down.



<https://www.aztreasury.gov/lgip-strategy-performance>

Liquid Vs Longer term ladder investments

- Is now the time to lock in 5%+ rates?
 - Rates have moved slightly down in the past two weeks after positive economic news.
-
- Establishing a ladder will lock in 5% to hedge against potential downturn of short term rates.
 - A ladder may help take the guesswork out of investing by positioning yourself to take advantage of opportunities when interest rates go up and reduce risks when interest rates go down.



Why use Moreton?

- We follow the markets daily and notify you of market changes or opportunities.
- We work for you in a consultative approach, and we are available for communication as often as you would like. (daily, weekly, monthly, quarterly, etc.)
- We provide full service. Rather than simply taking orders, we provide ideas and suggestions to help you manage your portfolio. We review the portfolio for opportunities and present the ideas for your approval or not.
- We work as a member of your team to take the heavy lifting off your plate.
- We can provide analytic reports that are great for presentations to investment committee's, County Commissioners, City Councils, etc. We can provide these whenever you need the information.

FAQ'S

How do we get paid?

- Moreton Capital Markets does not charge management fees. We are compensated through:
- A.) trade based selling concessions (paid by issuers and underwriters),
- B.) Distribution revenue paid by mutual fund companies,
- and/or
- C.) Markup/commission for trades in the secondary market (from .01% to 1%)

Are there contracts to work with us?

- Moreton Capital Markets does not have time locked contracts. The entity can start and stop doing business with us as they see fit. We gather information about the entity contained on onboarding forms, that are signed by individuals authorized by the entity to open a self-directed investment account for the entity.

How do we move money back and forth?

- A secure bank link is created to move money back and forth from your investment account to your linked bank account via ACH. As long as we are notified of money that needs to be moved before 2:30 pm mountain time, we would be able to submit the ACH request and your funds should arrive in your linked bank account the next business day.

Who do we work with in Arizona?

Town of Kearny	Town of Hayden	Town of Miami	Town of Snowflake
Town of Taylor	Town of Pima	Graham County	Hunter's Point Boarding School

400+ Institutional clients across the US



Important Disclosures

Accuracy of Information: This report was prepared by Moreton Capital Markets and/or its designated vendor(s), and it is not a substitute for your monthly statement or trade confirmation. Prices and yields are representative values available at the time the report was created, and subject to change and availability. Ratings may represent an aggregate value from various sources and may not constitute a rating of the investment itself. Cost and acquisition data is generally not verified. Past performance is no guarantee of future results.

The indicative valuations in this report are for informational purposes only and are intended for use by the addressee only. The information is derived from sources believed to be reliable, but Moreton Capital Markets does not guarantee accuracy or completeness, and makes no warranty, express or implied.

The information in this report does not represent advice and does not represent an offer to purchase or sell.

Moreton Capital Markets is not responsible for any loss or damage arising out of any person's use of or reliance upon the information contained herein, including but not limited to, errors, inaccuracies, omissions, changes in market factors or other conditions or circumstances whether or not such errors are within Moreton Capital Markets' control. Under no circumstances shall Moreton Capital Markets be liable for damages that arise from reliance upon information contained herein.

Potential conflicts of interest: Moreton Capital Markets, LLC may buy or sell the subject securities from/to its customers on a riskless principal or principal basis. The compensation for the representative(s) providing this report may be influenced by Moreton Capital Markets LLC performance and profitability.

Moreton Capital Markets, LLC is a broker-dealer registered with the SEC and a member of FINRA and SIPC. MCM privacy policy and business continuity plan can be found on our website www.moretoncm.com. Moreton Capital Markets is a separate entity from Moreton & Company.

ARIZONA INVESTMENT MANAGEMENT OPTIONS

Arizona State Treasurer
KIMBERLY YEE

LGIP Funds

- Four Investment Choices
 - 2 Money Markets
 - 2 Intermediate-Term Bond Funds
- Money Markets Provide 100% Daily Liquidity
- Intermediate-Term allow longer-investment horizon
- No required minimum investment
- \$55 per \$100,000 invested
 - 5.5bps annually

SMA Fund

- Specifically dedicated bond fund
- Sole-beneficiary allows for **full customization and individual investment parameters**
- Client can determine their time horizon or liquidity considerations based on investment objectives
- \$100 million minimum investment
- \$55 per \$100,000 invested
 - 5.5bps annually

Arizona Endowment Trust Fund

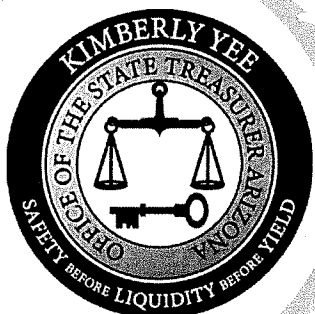
- Newest ASTO Investment Fund
- Longest Investment Horizon
- **Balanced Asset Allocation Targets**
 - 60% Equity Indexing
 - 40% Active Fixed Income
- Constant cash flow after 5 year initial investment
- \$100,000 minimum investment
- \$55 per \$100,000 invested
 - 5.5bps annually

JOIN US!



lgip@aztreasury.gov
(602) 542-7834

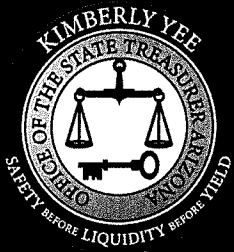
1. SAFETY WITH COMPETITIVE YIELDS
2. PUBLIC SERVICE WITH LOW INVESTING FEES
3. 100% LIQUIDITY



1700 W. Washington Street, Ste. 102, Phoenix, AZ 85007

(602) 542-7800 | www.aztreasury.gov

@AZTreasury @AZTreasury



Arizona Treasurer Kimberly Yee

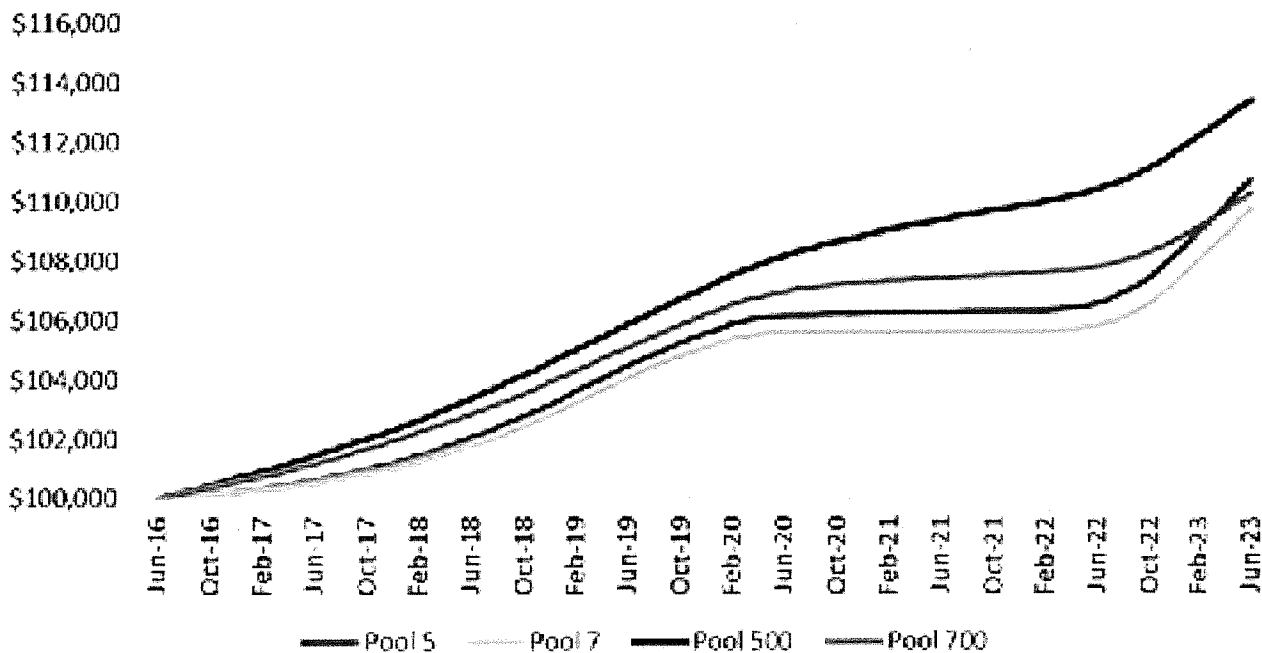
ARIZONA INVESTMENT MANAGEMENT OPTIONS

LOCAL GOVERNMENT INVESTMENT POOLS

Monthly Performance	Yield	Benchmark	Earnings	Rating
Pool 5 LGIP	5.10%	5.04%	\$11,911,518	AAA
Pool 7 LGIP FF&C	5.02%	5.14%	\$10,454,323	AAA
Pool 500 LGIP Med	3.37%	5.01%	\$1,813,336	AA-3
Pool 700 LGIP FF&C Med	3.38%	4.80%	\$796,436	AAA

*As-of June 30, 2023

Hypothetical Growth of \$100,000



Annual Fee Structure

Rate	Invested Amount	Annual Cost per \$100,000
0.055%	\$100,000	\$55.00

As of 6.30.2023

Office of the Arizona State Treasurer
 1700 W. Washington Street, Ste 102, Phoenix, AZ 85007
 (602) 542-7800 | www.aztreasury.gov



@AZTreasury



@AZTreasury



Arizona Treasurer Kimberly Yee

ARIZONA INVESTMENT MANAGEMENT OPTIONS

SEPARATELY MANAGED ACCOUNTS

- Specifically dedicated fixed income fund
- **Customizable criteria may include:**
 - Credit Risk Tolerance
 - Duration Allowance
 - Cash Flow/Liquidity Needs
 - Terms of Distributions (if applicable)
 - Other Specifiable Parameters
- As-needed availability for deposits/withdrawals
- **\$100 million minimum investment**

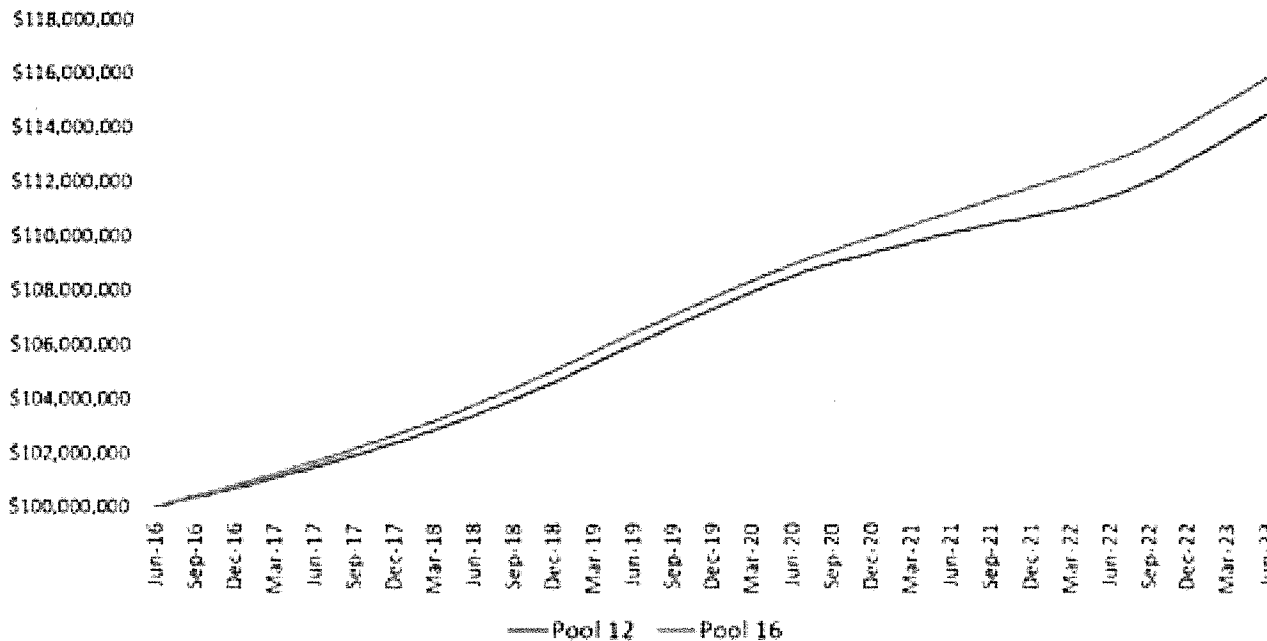
SMA Examples	Pool 12 CAWCD	Pool 16 ECDH
Investment Mix	Corporate & Diversified Securities	Corporate & Diversified Securities
L-T Credit Risk Restriction	Minimum 'A' Rating or Better	Minimum 'A' Rating or Better
S-T Credit Risk Restriction	Within Top 2 Ratings by NRSRO	Minimum 'A' or <u>Equivalent</u>
Pool Duration Restriction	<u>Target Duration:</u> 4.5 Years <u>Actual Duration:</u> 2.54 Years	<u>Maximum Duration:</u> 5 Years <u>Actual Duration:</u> 2.90 Years
Security Maturity Restriction	N/A	N/A
Distribution Policy	Auto-reinvest	Auto-reinvest

*As-of June 30, 2023

Monthly Performance	Yield	Benchmark	Earnings	Rating
Pool 12 CAWCD Fund	3.30%	5.01%	\$1,637,794	AA-3
Pool 16 ECDH Fund	3.12%	5.01%	\$547,208	AA-3

*As-of June 30, 2023

Hypothetical Growth of \$100,000,000



As of 6.30.2023

Office of the Arizona State Treasurer
 1700 W. Washington Street, Ste 102, Phoenix, AZ 85007
 (602) 542-7800 | www.aztreasury.gov



@AZTreasury



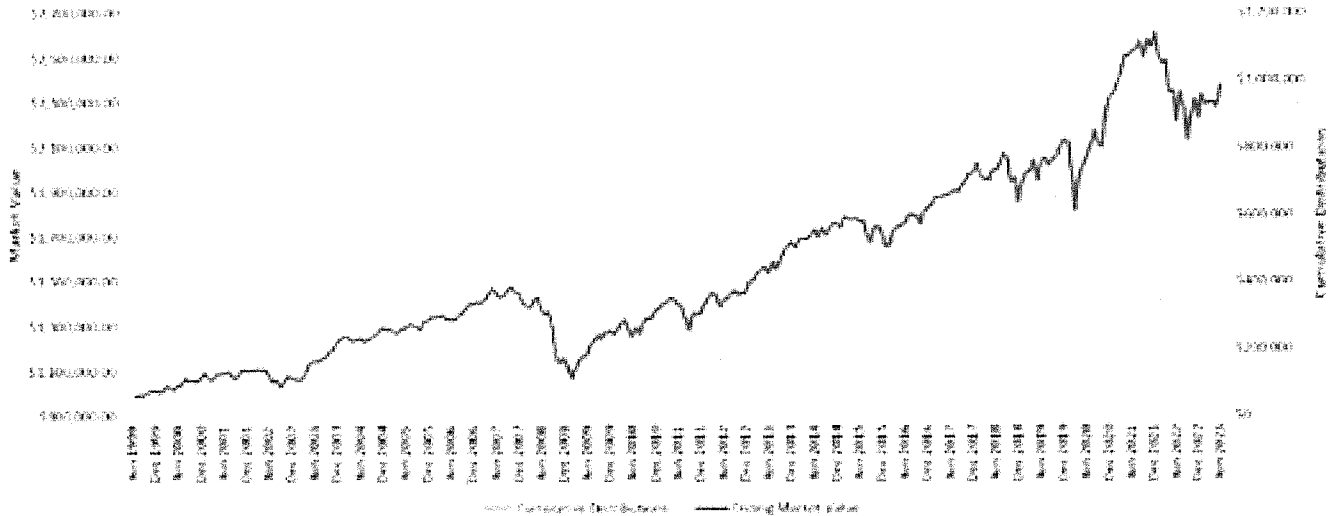
@AZTreasury



Arizona Treasurer Kimberly Yee ARIZONA INVESTMENT MANAGEMENT OPTIONS

ARIZONA ENDOWMENT

Hypothetical Invested Balance & Cumulative Cash Flows



6.94% TOTAL RETURN SINCE INCEPTION

- Newly Established Under A.R.S 35-314.03
- Created for Perpetual and Long-term Investment Needs
- **Balanced and Proven Asset Allocation Targets**
 - 60% Equity Indexing
 - 40% Active Fixed Income
- **5-Year Lockout of Initial Investment**
 - 4% Distribution Policy Thereafter
- \$100,000 minimum investment
- **Modeled after the historic performance of PLETf**

Hypothetical Investment Since FY2000

Initial Investment	\$1,000,000
Additional Contributions	\$0.00
Ending Market Value	\$2,374,797.00
Cumulative Distributions	\$1,124,545.40

*As of June 30, 2023

SAFETY BEFORE
LIQUIDITY BEFORE
YIELD

Office of the Arizona State Treasurer
 1700 W. Washington Street, Ste 102, Phoenix, AZ 85007
 (602) 542-7800 | www.aztreasury.gov



@AZTreasury

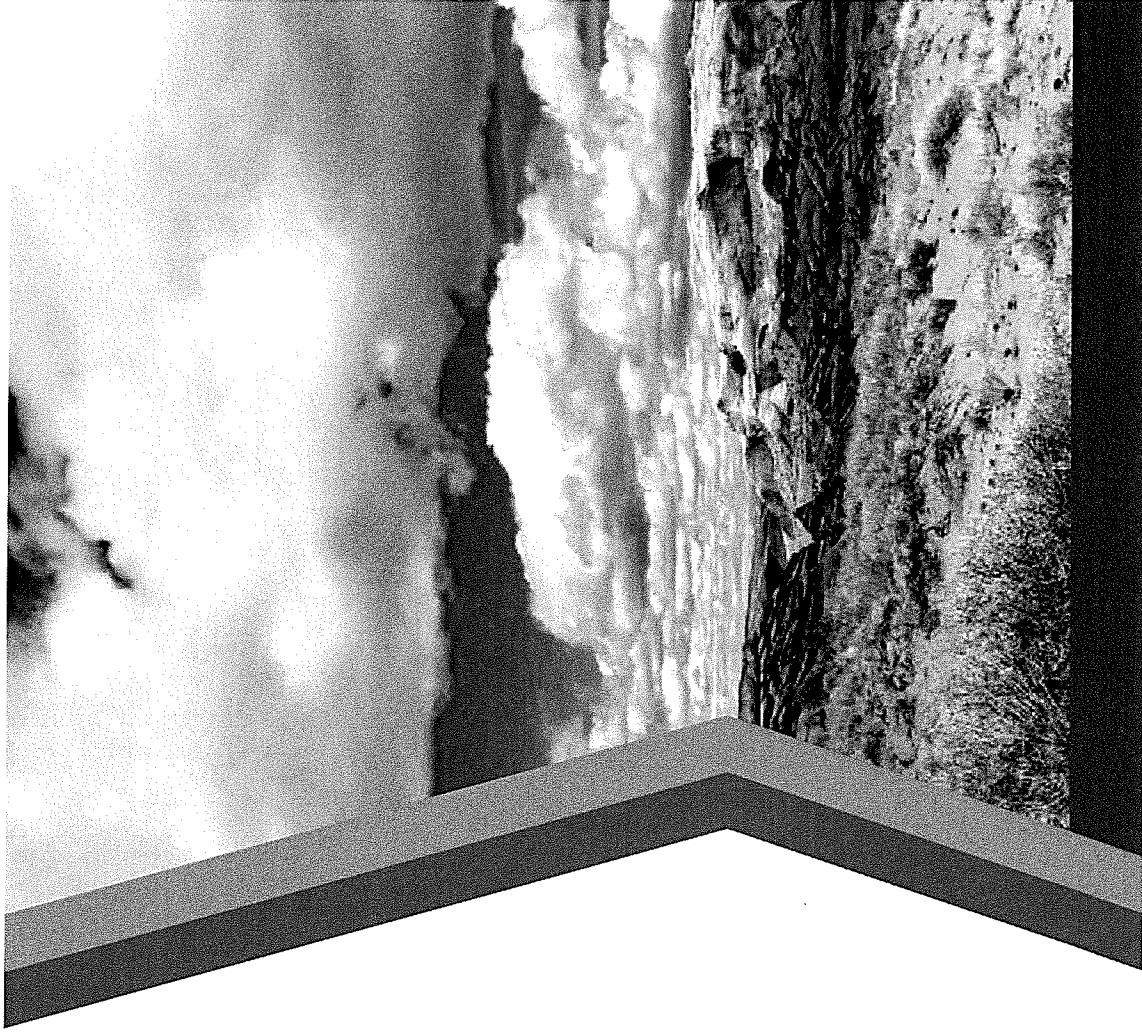


@AZTreasury

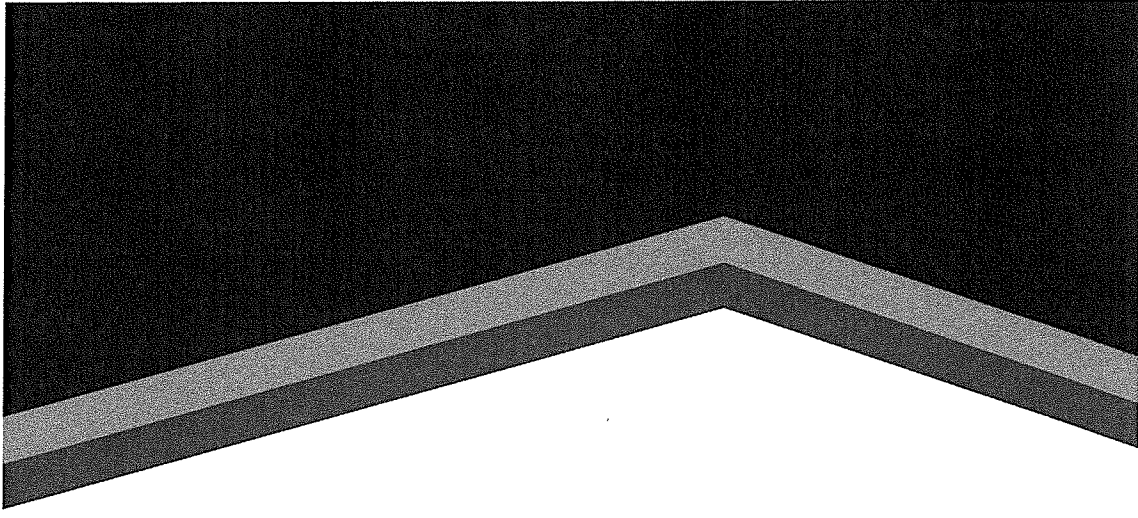
Local Government Investment Options

2023

State of Arizona



Investment Options





Investment Vehicles

LGIP Funds

- **Four** Investment Choices
 - 2 Money Markets
 - 2 Intermediate-Term Bond Funds
- Money Markets Provide 100% Daily Liquidity
- Intermediate-Term allow longer-investment horizon
- No required minimum investment
- \$55 per \$100,000 invested
 - 5.5bps annually

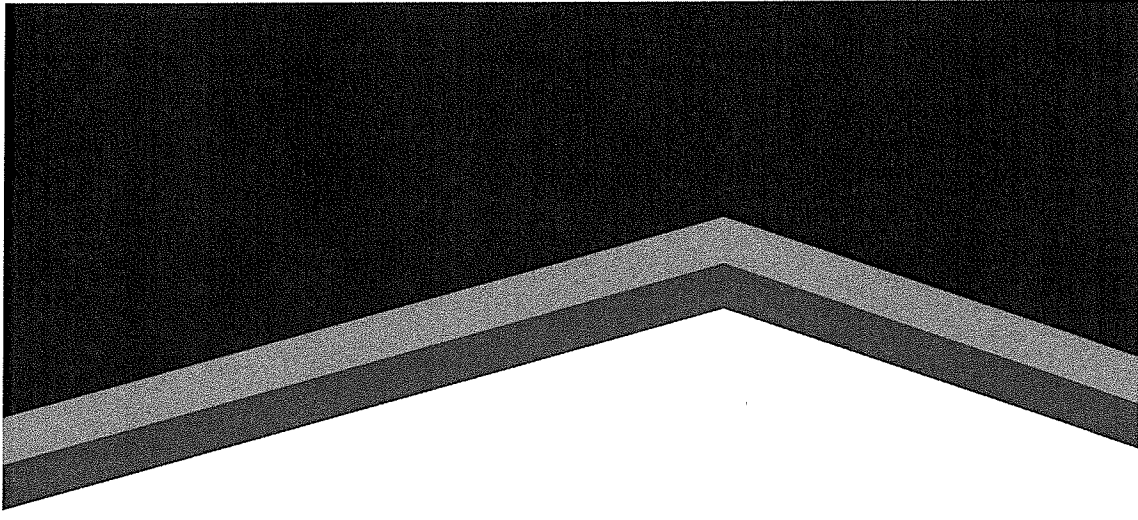
SMA Fund

- Specifically dedicated bond fund
- Sole-beneficiary allows for **full customization and individual investment parameters**
- Client can determine their time horizon or liquidity considerations based on investment objectives
- \$100 million minimum investment
- \$55 per \$100,000 invested
 - 5.5bps annually

Arizona Endowment Trust Fund

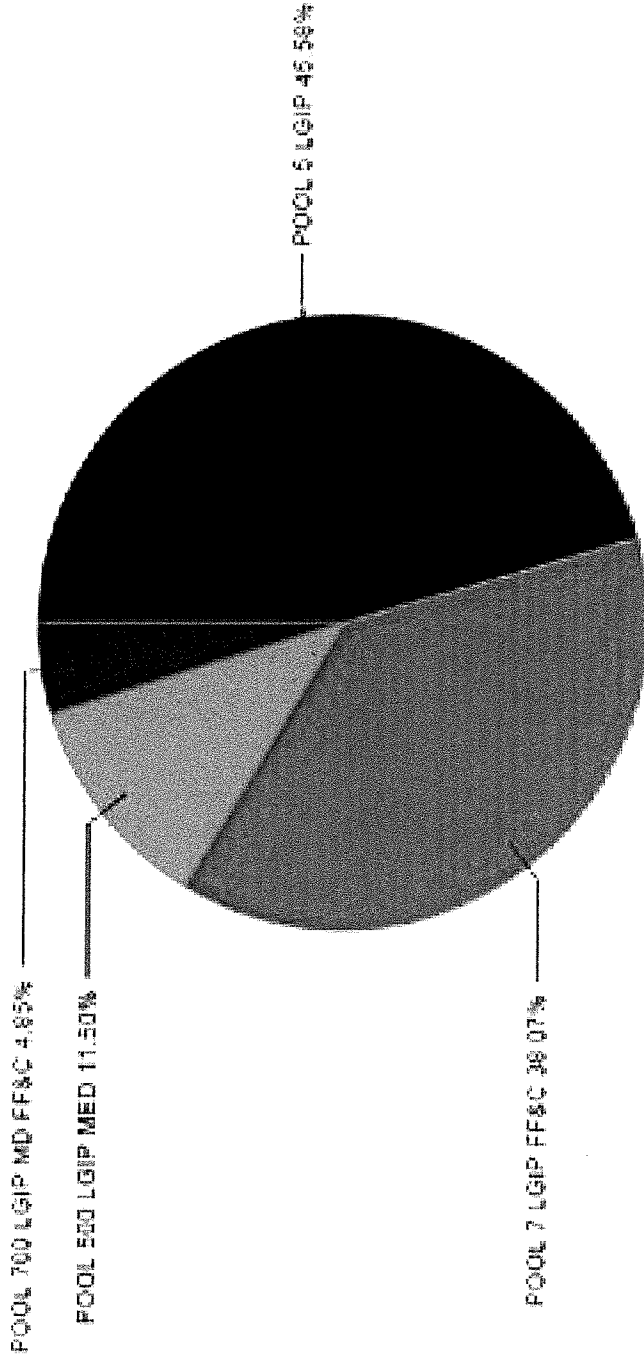
- Newest ASTO Investment Fund
- Longest Investment Horizon
- **Balanced Asset Allocation Targets**
 - 60% Equity Indexing
 - 40% Active Fixed Income
- Constant cash flow after 5 year initial investment
- \$100,000 minimum investment
- \$55 per \$100,000 invested
 - 5.5bps annually

LGIP Performance August 2023





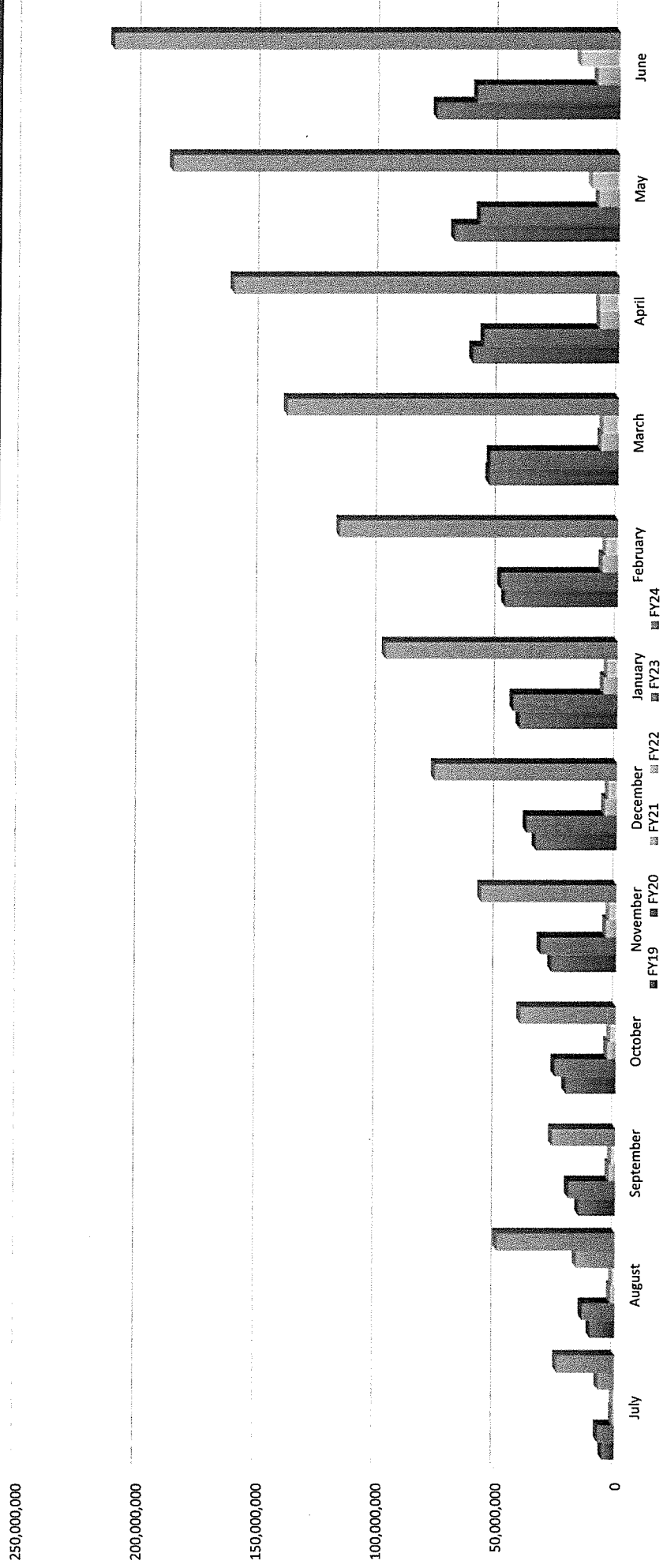
LGIP Total Assets

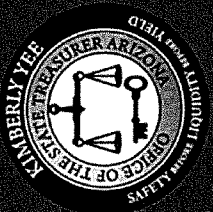


Total AUM	\$5,838,447,597	+8.48% YoY
Total FYTD Earnings	\$49,684,437	+201.56% YoY



Participant Earnings FYTD: \$49.68MM





August 2023 LGIP Snapshot

Monthly Performance					
	Yield	Eff Mty	WAM	Rating	Liquidity
Pool 5	5.33%	43.8 Days	<90 Days	AAA**	Daily
Pool 7	5.26%	40.1 Days	<90 Days	AAA	Daily
Pool 500	3.59%	1.53 Yrs	<5 Years	AA-3	Monthly
Pool 700	3.72%	0.91 Yrs	<5 Years	AAA	Monthly

*As of August 31, 2023
 **Pool 5 Carries the highest possible S&P rating since 2008.

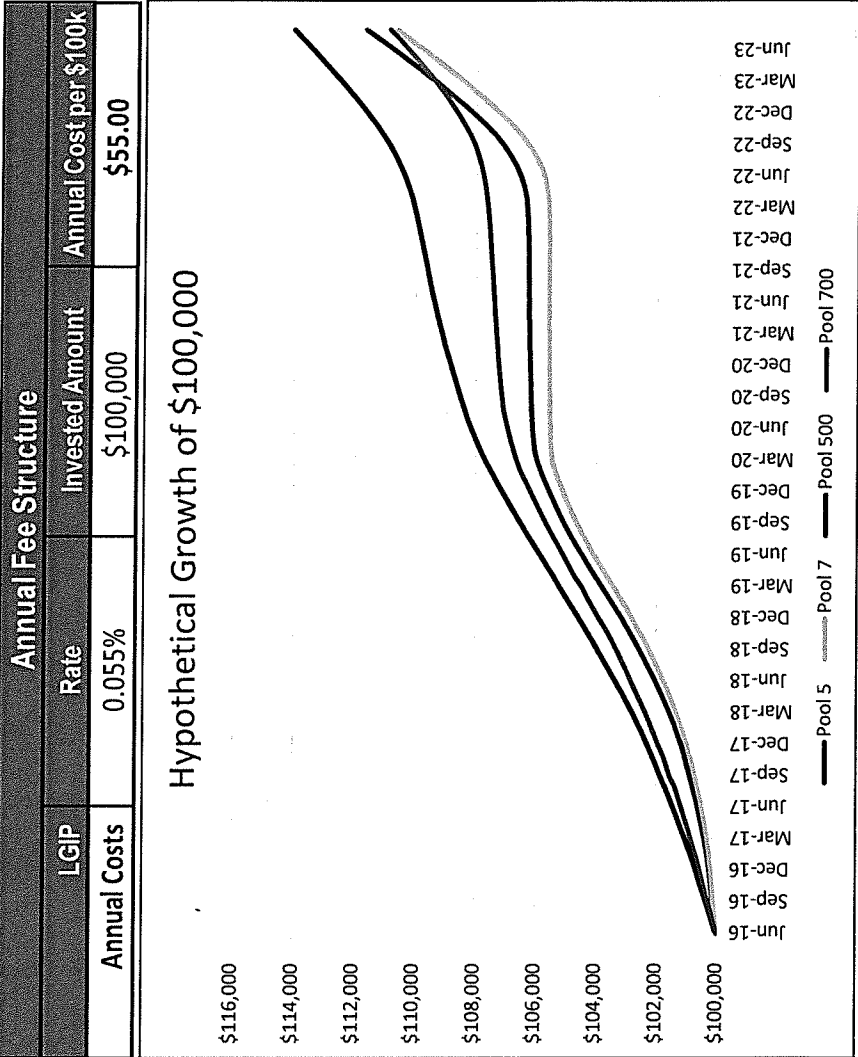
Bond Investments	Short	Medium	Long
100% Treasury/Full Faith	Pool 7	Pool 700	
100% Investment-grade Corporate or Better	Pool 5		
Below Investment-grade			

Average Weighted Maturity

>Safety<
 -Before-

>Liquidity<
 -Before-

>Yield<





QUESTIONS?

The Arizona State Treasurer's Office (ASTO) is not acting in a fiduciary capacity or otherwise as your advisor or agent. Prior to entering into any agreement, you should determine, without reliance upon ASTO, the economic risks and merits, as well as the legal, tax and accounting characterizations and consequences of the agreement, and independently determine that you are able to assume these risks. Numerous assumptions were used in preparing the Hypothetical Performance Presentations. As such, no assurance can be given as to whether the Hypothetical Performance Data and/or the assumptions upon which they are based reflect present market conditions or future market performance. The Hypothetical Performance Data should not be construed as either projections, predictions or as investment advice.



TOWN OF HUACHUCA CITY
FY25 PROPERT TAX LEVY OPTIONS

	Neutral Levy	Midpoint	Max Allowable
<u>LEVY INCREASE OPTIONS</u>			
A Levy Amount	\$ 126,582	\$ 127,848	\$ 129,113
B Increase over Neutral	\$ -	\$ 1,242	\$ 2,485
C Percentage Increase over neutral	0.00%	1.00%	2.00%
D Proposed primary property tax rate:	\$ 1.5702	\$ 1.5859	\$ 1.6016
E Proposed increase in primary property tax rate:	\$ (0.0000)	\$ 0.0157	\$ 0.0314
F Proposed primary property tax levy on a home valued at \$100,000	\$ 157.02	\$ 158.59	\$ 160.16
G Primary property tax levy on a home valued at \$100,000 if the tax rate was not raised:	\$ 157.02	\$ 157.02	\$ 157.02
H Proposed primary property tax levy increase on a home valued at \$100,000:	\$ (0.00)	\$ 1.57	\$ 3.14

prepared by: Ruben A. Villa
Source: Couchise County

TOWN OF HUACHUCA CITY
Privilege Transaction Tax (Sales Tax) Comparison

	Local Business		Rate Comparison						
	Estimated Sales Receipts	Collected Sales Tax	Benson	Bisbee	Douglas	Patagonia	Sierra Vista	Tombstone	Average
		1.90%	3.50%	3.50%	3.80%	3.00%	1.95%	3.50%	3.21%
Annual Average	21,851,040	415,170	764,786.40	764,786.40	830,339.52	655,531.20	426,095.28	764,786.40	701,054.20
Over The Town Huachuca City			349,616.64	349,616.64	415,169.76	240,361.44	10,925.52	349,616.64	285,884.44

Prepared by: Ruben A Villa

Source: Arizona Department of Revenue & Caselle Accounting System

Transaction Privilege and Other Tax Rate Tables

CHANGES EFFECTIVE MAY 1, 2024

- Payson

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

- Payson

(When applicable, changes will be highlighted in yellow)

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

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

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

TABLE 1		TAX RATES FOR SALES IN THESE COUNTIES															
Business Code	TAXABLE ACTIVITIES ^a	Cochise (COH)	Coconino (COC)	Gila (GLA)	Graham (GRA)	La Paz (LAP)	Maricopa (MAR)	Mohave (MOH)	Navajo (NAV)	Pima (PIMA)	Pinal (PNL)	Santa Cruz (STC)	Yavapai (YAV)	Yuma (YMA)	Apache (APA) Greenlee (GRN)	Accounting Credit Rate for Paper Filers (STATE TAX ONLY)	Accounting Credit Rate for Electronic Filers (STATE TAX ONLY)
002	Mining-Nonmetal	3.75%	4.05%	3.75%	3.75%	3.75%	3.562%	3.125%	3.643%	3.437%	3.805%	3.75%	3.593%	3.812%	3.437%	.0313%	.0375%
004	Utilities	6.60%	6.90%	6.60%	6.60%	6.60%	6.30%	5.60%	6.43%	6.10%	6.70%	6.60%	6.35%	6.712%	6.10%	.056%	.0672%
005	Communications ^k	6.60%	6.90%	6.60%	6.60%	6.60%	6.30%	5.60%	6.43%	6.10%	6.70%	6.60%	6.35%	6.712%	6.10%	.056%	.0672%
006	Transporting	6.60%	6.90%	6.60%	6.60%	6.60%	6.30%	5.60%	6.43%	6.10%	6.70%	6.60%	6.35%	6.712%	6.10%	.056%	.0672%
007	Private (Rail) Car	6.60%	6.90%	6.60%	6.60%	6.60%	6.30%	5.60%	6.43%	6.10%	6.70%	6.60%	6.35%	6.712%	6.10%	.056%	.0672%
008	Pipeline	6.60%	6.90%	6.60%	6.60%	6.60%	6.30%	5.60%	6.43%	6.10%	6.70%	6.60%	6.35%	6.712%	6.10%	.056%	.0672%
009	Publication	6.60%	6.90%	6.60%	6.60%	6.60%	6.30%	5.60%	6.43%	6.10%	6.70%	6.60%	6.35%	6.712%	6.10%	.056%	.0672%
010	Job Printing	6.60%	6.90%	6.60%	6.60%	6.60%	6.30%	5.60%	6.43%	6.10%	6.70%	6.60%	6.35%	6.712%	6.10%	.056%	.0672%
011	Restaurants and Bars	6.60%	6.90%	6.60%	6.60%	6.60%	6.30%	5.60%	6.43%	6.10%	6.70%	6.60%	6.35%	6.712%	6.10%	.056%	.0672%
012	Amusement	6.60%	6.90%	6.60%	6.60%	6.60%	6.30%	5.60%	6.43%	6.10%	6.70%	6.60%	6.35%	6.712%	6.10%	.056%	.0672%
013	Commercial Lease	0	0.3%	0.5%	0	0	0.5%	0	0	0.5%	0.5%	0	0	0	0	0	0
014	Personal Property Rental	6.60%	6.90%	6.60%	6.60%	6.60%	6.30%	5.60%	6.43%	6.10%	6.70%	6.60%	6.35%	6.712%	6.10%	.056%	.0672%
414	Peer-to-Peer Car Sharing	6.60%	6.90%	6.60%	6.60%	6.60%	6.30%	5.60%	6.43%	6.10%	6.70%	6.60%	6.35%	6.712%	6.10%	.056%	.0672%
015	Contracting-Prime	6.60%	6.90%	6.60%	6.60%	6.60%	6.30%	5.60%	6.43%	6.10%	6.70%	6.60%	6.35%	6.712%	6.10%	.056%	.0672%
017	Retail	6.60%	6.90%	6.60%	6.60%	6.60%	6.30%	5.60%	6.43%	6.10%	6.70%	6.60%	6.35%	6.712%	6.10%	.056%	.0672%
315	MRRR Amount ^l	6.60%	6.90%	6.60%	6.60%	6.60%	6.30%	5.60%	6.43%	6.10%	6.70%	6.60%	6.35%	6.712%	6.10%	.056%	.0672%
019	Severance-Metalliferous Mining	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	N/A	N/A
025	Transient Lodging ^b	6.55%	6.90%	6.60%	6.55%	6.60%	7.27%	5.50%	6.38%	6.05%	6.698%	6.60%	6.325%	6.71%	6.05%	.025%	.03%
325	Online Lodging Marketplace ^m	6.55%	6.60%	6.05%	6.55%	6.60%	5.72%	5.50%	6.38%	5.50%	6.148%	6.60%	6.325%	6.710%	6.05%	.055%	.066%
026	Use Tax-Utilities	6.60%	5.90%	5.60%	6.10%	6.10%	5.60%	5.60%	5.60%	6.10%	6.10%	5.60%	5.60%	5.60%	5.60%	N/A	N/A
029	Use Tax Purchases	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	N/A	N/A
030	Use Tax From Inventory	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	N/A	N/A
033	Telecommunications Devices	1.10%	1.10%	1.10%	1.10%	1.10%	1.10%	1.10%	1.10%	1.10%	1.10%	1.10%	1.10%	1.10%	1.10%	N/A	N/A
041	Municipal Water ^c	65¢	65¢	65¢	65¢	65¢	65¢	65¢	65¢	65¢	65¢	65¢	65¢	65¢	65¢	N/A	N/A
049	Jet Fuel Tax ^d	3.66¢	3.965¢	3.66¢	3.66¢	3.66¢	3.355¢	3.05¢	3.5563¢	3.355¢	3.66¢	3.66¢	3.507¢	3.660¢	3.355¢	N/A	N/A
051	Jet Fuel Use Tax ^d	3.05¢	3.05¢	3.05¢	3.05¢	3.05¢	3.05¢	3.05¢	3.05¢	3.05¢	3.05¢	3.05¢	3.05¢	3.05¢	3.05¢	N/A	N/A
053/055	Rental Car Surcharge ^{e, h}	0	0	0	0	0	\$2.50	0	0	\$3.50	0	0	0	0	0	N/A	N/A
129	Use Tax Direct Payments ⁱ	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	5.60%	N/A	N/A
153	Rental Car Surcharge-Stadium ^h	0	0	0	0	0	3.25%	0	0	0	0	0	0	0	0	N/A	N/A
911	911 Telecommunications ^g	20¢	20¢	20¢	20¢	20¢	20¢	20¢	20¢	20¢	20¢	20¢	20¢	20¢	20¢	N/A	N/A
912	E911 Prepaid Wireless ^j	0.8%	0.8%	0.8%	0.8%	0.8%	0.8%	0.8%	0.8%	0.8%	0.8%	0.8%	0.8%	0.8%	0.8%	N/A	N/A

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

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

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

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

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

MUNICIPALITIES

CITY/TOWN NAME	REGION/ CITY CODE	BUSINESS CODE	TAX RATE	COUNTY	CITY/TOWN NAME	REGION/ CITY CODE	BUSINESS CODE	TAX RATE	COUNTY	CITY/TOWN NAME	REGION/ CITY CODE	BUSINESS CODE	TAX RATE	COUNTY
CAMP VERDE	CE			YAV	CAREFREE	CA			MAR	CASA GRANDE	CG			PNL
Advertising		018	3.65		Advertising		018	3.00		Advertising		018	1.80	
Amusements		012	3.65		Amusements		012	3.00		Amusements		012	1.80	
Contracting – Prime		015	3.65		Contracting – Prime		015	4.00		Contracting – Prime		015	4.00	
Contracting – Speculative Builders		016	3.65		Contracting – Speculative Builders		016	4.00		Contracting – Speculative Builders		016	4.00	
Contracting – Owner Builder		037	3.65		Contracting – Owner Builder		037	4.00		Contracting – Owner Builder		037	4.00	
Job Printing		010	3.65		Job Printing		010	3.00		Job Printing		010	1.80	
Manufactured Buildings		027	3.65		Manufactured Buildings		027	3.00		Manufactured Buildings		027	1.80	
Timbering and Other Extraction		020	3.65		Timbering and Other Extraction		020	3.00		Timbering and Other Extraction		020	1.80	
Severance – Metal Mining		019	0.10		Severance – Metal Mining		019	0.10		Severance – Metal Mining		019	0.10	
Publication		009	3.65		Publication		009	3.00		Publication		009	1.80	
Hotels		044	3.65		Hotels		044	3.00		Hotels		044	1.80	
Hotel/Motel (Additional Tax) ^B		144	3.00		Hotel/Motel (Additional Tax) ^B		144	3.00		Hotel/Motel (Additional Tax) ^B		144	5.00	
Residential Rental, Leasing, & Licensing for Use		045	2.00		Residential Rental, Leasing, & Licensing for Use		045	3.00		Residential Rental, Leasing, & Licensing for Use		045	1.80	
Commercial Rental, Leasing, & Licensing for Use		213	2.00		Commercial Rental, Leasing, & Licensing for Use		213	3.00		Commercial Rental, Leasing, & Licensing for Use		213	1.80	
Rental, Leasing, & Licensing for Use of TPP		214	3.65		Rental, Leasing, & Licensing for Use of TPP		214	3.00		Rental, Leasing, & Licensing for Use of TPP		214	1.80	
Restaurant and Bars		011	3.65		Restaurant and Bars		011	3.00		Restaurant and Bars		011	1.80	
Retail Sales		017	3.65		Retail Sales		017	3.00		Retail Sales		017	2.00	
Retail Sales (Single Item Portion Over \$5,000)		357	1.00		Retail Sales (Single Item Portion Over \$5,000)		357	2.00		Retail Sales (Single Item Portion Over \$5,000)		357	1.50	
MRRRA Amount ^C		315	3.65		MRRRA Amount ^C		315	3.00		MRRRA Amount ^C		315	2.00	
Communications		005	3.65		Communications		005	3.00		Communications		005	2.00	
Transporting		006	3.65		Transporting		006	3.00		Transporting		006	2.00	
Utilities		004	3.65		Utilities		004	3.00		Utilities		004	1.80	
Use Tax Purchases		029	3.65		Use Tax Purchases		029	3.00		Use Tax Purchases		029	3.00	
Use Tax From Inventory		030	3.65		Use Tax From Inventory		030	3.00		Use Tax From Inventory		030	2.00	

CITY/TOWN NAME	REGION/ CITY CODE	BUSINESS CODE	TAX RATE	COUNTY	CITY/TOWN NAME	REGION/ CITY CODE	BUSINESS CODE	TAX RATE	COUNTY	CITY/TOWN NAME	REGION/ CITY CODE	BUSINESS CODE	TAX RATE	COUNTY
CAVE CREEK	CK			MAR	CHANDLER	CH			MAR	CHINO VALLEY	CV			YAV
Advertising		018	3.00		Advertising		018	1.50		Advertising		018	4.00	
Amusements		012	3.00		Amusements		012	1.50		Amusements		012	4.00	
Contracting – Prime		015	5.00		Contracting – Prime		015	1.50		Contracting – Prime		015	4.00	
Contracting – Speculative Builders		016	5.00		Contracting – Speculative Builders		016	1.50		Contracting – Speculative Builders		016	4.00	
Contracting – Owner Builder		037	5.00		Contracting – Owner Builder		037	1.50		Contracting – Owner Builder		037	4.00	
Feed at Wholesale		116	3.00		Job Printing		010	1.50		Job Printing		010	4.00	
Job Printing		010	3.00		Jet Fuel Sales (cents per gallon)		049	\$0.23		Jet Fuel Sales (cents per gallon)		049	\$0.15	
Manufactured Buildings		027	3.00		Manufactured Buildings		027	1.50		Manufactured Buildings		027	2.00	
Timbering and Other Extraction		020	3.00		Timbering and Other Extraction		020	1.50		Timbering and Other Extraction		020	4.00	
Severance – Metal Mining		019	0.10		Severance – Metal Mining		019	0.10		Severance – Metal Mining		019	0.10	
Publication		009	3.00		Publication		009	1.50		Publication		009	4.00	
Hotels		044	3.00		Hotels		044	1.50		Hotels		044	4.00	
Hotel/Motel (Additional Tax) ^B		144	4.00		Hotel/Motel (Additional Tax) ^B		144	2.90		Hotel/Motel (Additional Tax) ^B		144	4.00	
Residential Rental, Leasing, & Licensing for Use		045	3.00		Residential Rental, Leasing, & Licensing for Use		045	1.50		Residential Rental, Leasing, & Licensing for Use		045	3.00	
Commercial Rental, Leasing, & Licensing for Use		213	3.00		Commercial Rental, Leasing, & Licensing for Use		213	1.50		Commercial Rental, Leasing, & Licensing for Use		213	3.00	
Rental Occupancy		040	3.00		Rental, Leasing, & Licensing for Use of TPP		214	1.50		Rental Occupancy		040	3.00	
Rental, Leasing, & Licensing for Use of TPP		214	3.00		Restaurant and Bars		011	1.80		Rental, Leasing, & Licensing for Use of TPP		214	4.00	
Restaurant and Bars		011	3.00		Retail Sales		017	1.50		Restaurant and Bars		011	4.00	
Retail Sales		017	3.00		Retail Sales Food for Home Consumption		062	1.50		Retail Sales		017	4.00	
Retail Sales Food for Home Consumption		062	3.00		MRRRA Amount ^C		315	1.50		Retail Sales Food for Home Consumption		062	4.00	
MRRRA Amount ^C		315	3.00		Communications		005	2.75		MRRRA Amount ^C		315	4.00	
Communications		005	3.00		Transporting		006	1.50		Communications		005	4.00	
Transporting		006	3.00		Utilities		004	2.75		Transporting		006	4.00	
Utilities		004	3.00		Jet Fuel Use Tax (cents per gallon)		051	\$0.23		Utilities		004	4.00	
Use Tax Purchases		029	3.00		Use Tax Purchases		029	1.50		Jet Fuel Use Tax (cents per gallon)		051	\$0.15	
Use Tax From Inventory		030	3.00		Use Tax From Inventory		030	1.50		Use Tax Purchases		029	3.00	
										Use Tax From Inventory		030	3.00	

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

MUNICIPALITIES				MUNICIPALITIES			
CITY/TOWN NAME	REGION/CITY CODE	BUSINESS CODE	TAX RATE	CITY/TOWN NAME	REGION/CITY CODE	BUSINESS CODE	TAX RATE
DOUGLAS	DL			DUNCAN	DC		
Advertising		018	3.80	Advertising		018	2.00
Amusements		012	3.80	Amusements		012	2.00
Contracting – Prime		015	3.80	Contracting – Prime		015	2.00
Contracting – Speculative Builders		016	3.80	Contracting – Speculative Builders		016	2.00
Contracting – Owner Builder		037	3.80	Contracting – Owner Builder		037	2.00
Feed at Wholesale		116	3.80	Job Printing		010	2.00
Job Printing		010	3.80	Manufactured Buildings		027	2.00
Manufactured Buildings		027	3.80	Timbering and Other Extraction		020	2.00
Timbering and Other Extraction		020	3.80	Severance – Metal Mining		019	0.10
Severance – Metal Mining		019	0.10	Publication		009	2.00
Publication		009	0.10	Hotels		044	2.00
Hotels		009	3.80	Hotels		044	2.00
Hotel/Motel (Additional Tax) [ⓑ]		144	4.00	Hotel/Motel (Additional Tax) [ⓑ]		144	3.00
Residential Rental, Leasing, & Licensing for Use		045	2.80	Residential Rental, Leasing, & Licensing for Use		045	2.00
Commercial Rental, Leasing, & Licensing for Use		213	2.80	Commercial Rental, Leasing, & Licensing for Use		213	2.00
Rental Occupancy		040	2.80	Rental Occupancy		040	2.00
Rental, Leasing, & Licensing for Use of TPP		214	3.80	Rental, Leasing, & Licensing for Use of TPP		214	3.00
Rental, Leasing, & Licensing for Use of TPP		214	3.80	Restaurant and Bars		011	2.00
Restaurant and Bars		011	3.80	Retail Sales		017	2.00
Retail Sales		017	3.80	Retail Sales Food for Home Consumption		062	2.00
Retail Sales Food for Home Consumption		062	3.80	MRRRA Amount [ⓓ]		315	2.00
MRRRA Amount [ⓓ]		315	3.80	Communications		005	2.00
Communications		005	3.80	Transporting		006	2.00
Transporting		006	3.80	Utilities		004	2.00
Utilities		004	3.80	Use Tax Purchases		029	3.00
Use Tax Purchases		029	3.80	Use Tax Purchases (Single Item Portion Over \$10,000)		030	3.80
Use Tax Purchases (Single Item Portion Over \$10,000)		030	3.80	Use Tax From Inventory		030	3.80
Use Tax From Inventory		030	3.80				

CITY/TOWN NAME	REGION/CITY CODE	BUSINESS CODE	TAX RATE	CITY/TOWN NAME	REGION/CITY CODE	BUSINESS CODE	TAX RATE
EL MIRAGE	EM			FLAGSTAFF	FS		
Advertising		018	3.00	Advertising		018	2.281
Amusements		012	3.00	Amusements		012	2.281
Contracting – Prime		015	3.00	Contracting – Prime		015	2.281
Contracting – Speculative Builders		016	3.00	Contracting – Speculative Builders		016	2.281
Contracting – Owner Builder		037	3.00	Contracting – Owner Builder		037	2.281
Job Printing		010	3.00	Feed at Wholesale		116	2.281
Manufactured Buildings		027	3.00	Job Printing		010	2.281
Timbering and Other Extraction		020	3.00	Manufactured Buildings		027	2.281
Severance – Metal Mining		019	0.10	Timbering and Other Extraction		020	2.281
Publication		009	3.00	Severance – Metal Mining		019	0.100
Hotels		044	3.00	Publication		009	0.281
Hotels		044	2.00	Hotels		044	4.281
Hotel/Motel (Additional Tax) [ⓑ]		144	3.00	Hotel/Motel (Additional Tax) [ⓑ]		144	2.281
Residential Rental, Leasing, & Licensing for Use		045	3.00	Residential Rental, Leasing, & Licensing for Use		045	2.281
Commercial Rental, Leasing, & Licensing for Use		213	3.00	Commercial Rental, Leasing, & Licensing for Use		213	2.281
Rental Occupancy		040	3.00	Rental, Leasing, & Licensing for Use of TPP		011	4.281
Rental, Leasing, & Licensing for Use of TPP		011	3.00	Rental, Leasing, & Licensing for Use of TPP		011	2.281
Rental, Leasing, & Licensing for Use of TPP		011	3.00	Retail Sales		017	2.281
Restaurant and Bars		017	3.00	Retail Sales		017	2.281
Retail Sales		017	3.00	MRRRA Amount [ⓓ]		315	2.281
Retail Sales Food for Home Consumption		062	3.00	Communications		005	2.281
MRRRA Amount [ⓓ]		315	3.00	Transporting		006	2.281
Communications		005	3.00	Utilities		004	2.281
Transporting		006	3.00	Public Utility Right of Way		133	2.000
Utilities		004	3.00	Use Tax Purchases		029	2.281
Use Tax Purchases		029	3.00	Use Tax Purchases		029	2.281
Use Tax Purchases (Single Item Portion Over \$6,000)		030	3.00	Use Tax From Inventory		030	2.281
Use Tax From Inventory		030	3.00	Use Tax From Inventory		030	2.281

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

Arizona State, County and City Tax Rate Look-Up Tool **Effective May 1, 2024**

TRANSACTION PRIVILEGE AND OTHER TAX RATE TABLES									
MUNICIPALITIES									
All tax rates are expressed as percentages (%) unless otherwise noted.									
CITY/TOWN NAME	REGION/ CITY CODE	BUSINESS CODE	TAX RATE	COUNTY	CITY/TOWN NAME	REGION/ CITY CODE	BUSINESS CODE	TAX RATE	COUNTY
FLORENCE	FL			PNL	FOUNTAIN HILLS	FH			MAR
Advertising	018	2.00			Advertising	018	2.90		
Amusements	012	2.00			Amusements	012	2.90		
Contracting – Prime	015	4.00			Contracting – Prime	015	2.90		
Contracting – Speculative Builders	016	4.00			Contracting – Speculative Builders	016	2.90		
Contracting – Owner Builder	037	4.00			Contracting – Owner Builder	037	2.90		
Job Printing	010	2.00			Job Printing	010	2.90		
Manufactured Buildings	027	2.00			Manufactured Buildings	027	2.90		
Timbering and Other Extraction	020	2.00			Timbering and Other Extraction	020	2.90		
Severance – Metal Mining	019	0.10			Severance – Metal Mining	019	0.10		
Publication	009	2.00			Publication	009	2.90		
Hotels	044	2.00			Hotels	044	2.90		
Hotel/Motel (Additional Tax) ^b	144	2.00			Hotel/Motel (Additional Tax) ^b	144	2.90		
Residential Rental, Leasing, & Licensing for Use	045	2.00			Residential Rental, Leasing, & Licensing for Use	045	4.00		
Commercial Rental, Leasing, & Licensing for Use	213	2.00			Commercial Rental, Leasing, & Licensing for Use	213	1.60		
Rental, Leasing, & Licensing for Use of TPP	214	2.00			Rental, Leasing, & Licensing for Use of TPP	214	1.60		
Restaurant and Bars	011	2.00			Restaurant and Bars	011	1.30		
Retail Sales	017	2.00			Retail Sales	017	2.90		
Retail Sales Food for Home Consumption	062	2.00			Retail Sales Food for Home Consumption	062	2.90		
MRRA Amount ^d	315	2.00			MRRA Amount ^d	315	2.90		
Communications	005	2.00			Communications	005	2.90		
Transporting	006	2.00			Transporting	006	2.90		
Utilities	004	2.00			Utilities	004	2.90		
Use Tax Purchases	029	2.00			Use Tax Purchases	029	2.90		
Use Tax From Inventory	030	2.00			Use Tax From Inventory	030	2.90		
GILA BEND	GI			MAR	GILBERT	GB			MAR
Advertising	012	3.50			Advertising	018	1.50		
Amusements	015	3.50			Amusements	012	1.50		
Contracting – Prime	016	3.50			Contracting – Prime	015	1.50		
Contracting – Speculative Builders	037	3.50			Contracting – Speculative Builders	016	1.50		
Contracting – Owner Builder	116	3.50			Contracting – Owner Builder	037	1.50		
Feed at Wholesale	010	3.50			Job Printing	010	1.50		
Job Printing	027	3.50			Manufactured Buildings	027	1.50		
Manufactured Buildings	027	3.50			Publication	009	1.50		
Jet Fuel Sales (cents per gallon)	049	\$0.03			Hotels	044	1.50		
Timbering and Other Extraction	020	3.50			Hotel/Motel (Additional Tax) ^b	144	2.80		
Severance – Metal Mining	019	0.10			Residential Rental, Leasing, & Licensing for Use	045	1.50		
Publication	009	3.50			Commercial Rental, Leasing, & Licensing for Use	213	1.50		
Hotels	044	2.00			Rental, Leasing, & Licensing for Use of TPP	214	1.50		
Hotel/Motel (Additional Tax) ^b	144	2.00			Restaurant and Bars	011	1.50		
Residential Rental, Leasing, & Licensing for Use	045	3.00			Retail Sales	017	1.50		
Commercial Rental, Leasing, & Licensing for Use	213	3.00			Retail Sales Food for Home Consumption	062	1.50		
Rental, Leasing, & Licensing for Use of TPP	214	3.50			MRRA Amount ^d	315	1.50		
Restaurant and Bars	011	3.50			Communications	005	1.50		
Retail Sales	017	3.50			Transporting	006	1.50		
Retail Sales Food for Home Consumption	062	3.50			Utilities	004	1.50		
MRRA Amount ^d	315	3.50			Use Tax Purchases	029	1.50		
Communications	005	3.50			Use Tax From Inventory	030	1.50		
Transporting	006	3.50							
Utilities	004	3.50							
Jet Fuel Use Tax (cents per gallon)	051	\$0.03							
Use Tax Purchases	029	1.50							
Use Tax From Inventory	030	1.50							
FREDONIA	FD			MAR	GLENDALE	GE			MAR
Advertising	018	4.00			Advertising	018	2.90		
Amusements	012	4.00			Amusements	012	2.90		
Contracting – Prime	015	4.00			Contracting – Prime	015	2.90		
Contracting – Speculative Builders	016	4.00			Contracting – Speculative Builders	016	2.90		
Contracting – Owner Builder	037	4.00			Contracting – Owner Builder	037	2.90		
Job Printing	010	4.00			Job Printing	010	2.90		
Manufactured Buildings	027	4.00			Jet Fuel Sales (cents per gallon)	049	\$0.28		
Timbering and Other Extraction	020	4.00			Manufactured Buildings	027	2.90		
Severance – Metal Mining	019	0.10			Timbering and Other Extraction	020	2.90		
Publication	009	4.00			Severance – Metal Mining	019	0.10		
Hotels	044	4.00			Publication	009	2.90		
Hotel/Motel (Additional Tax) ^b	144	4.00			Hotels	044	2.90		
Residential Rental, Leasing, & Licensing for Use	045	4.00			Hotel/Motel (Additional Tax) ^b	144	5.00		
Commercial Rental, Leasing, & Licensing for Use	213	4.00			Residential Rental, Leasing, & Licensing for Use	045	2.20		
Rental, Leasing, & Licensing for Use of TPP	214	4.00			Commercial Rental, Leasing, & Licensing for Use	213	2.90		
Restaurant and Bars	011	4.00			Rental, Leasing, & Licensing for Use of TPP	214	2.90		
Retail Sales	017	4.00			Restaurant and Bars	011	3.90		
Retail Sales Food for Home Consumption	062	4.00			Retail Sales	017	2.90		
MRRA Amount ^d	315	4.00			Retail Sales (Single Item Over \$5,000)	717	2.20		
Communications	005	4.00			Retail Sales Food for Home Consumption	062	2.50		
Transporting	006	4.00			MRRA Amount ^d	315	2.90		
Utilities	004	4.00			Communications	005	6.10		
Use Tax Purchases	029	4.00			Transporting	006	2.90		
Use Tax From Inventory	030	4.00			Utilities	004	2.90		
					Jet Fuel Use Tax (cents per gallon)	051	\$0.28		
					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.
 (B) If you report under Hotel (Business code 044), this city has an Additional Hotel tax rate that must be applied and reported (Business Code 144).
 (C) "Additional Tax" means in addition to Commercial Lease.
 (D) Report amount due on materials purchased exempt from tax and incorporated into a Maintenance, Repair, Replacement or Alteration (MRRA) project.
 Review each City/Town for tax on Food for Home Consumption.
 (E) When reporting for Short Term Motor Vehicle you must report Business Code 214 and 114 for this City.

TRANSACTION PRIVILEGE AND OTHER TAX RATE TABLES

Effective May 1, 2024

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

MUNICIPALITIES

CITY/TOWN NAME	REGION/ CITY CODE	BUSINESS CODE	TAX RATE	COUNTY	CITY/TOWN NAME	REGION/ CITY CODE	BUSINESS CODE	TAX RATE	COUNTY
GLOBE	GL			GLA	GOODYEAR	GY			MAR
Advertising		018	3.30		Advertising		018	2.50	
Amusements		012	3.30		Amusements		012	2.50	
Contracting - Prime		015	3.30		Contracting - Prime		015	3.50	
Contracting - Speculative Builders		016	3.30		Contracting - Speculative Builders		016	4.00	
Contracting - Owner Builder		037	3.30		Contracting - Owner Builder		037	3.50	
Job Printing		010	3.30		Job Printing		010	4.00	
Manufactured Buildings		027	3.30		Manufactured Buildings		027	4.00	
Timbering and Other Extraction		020	3.30		Timbering and Other Extraction		020	4.00	
Severance - Metal Mining		019	0.10		Severance - Metal Mining		019	0.10	
Publication		009	3.30		Publication		009	4.00	
Hotels		044	3.30		Hotels		044	4.00	
Hotel/Motel (Additional Tax) ^b		144	3.00		Hotel/Motel (Additional Tax) ^b		144	6.00	
Commercial Rental, Leasing, & Licensing for Use		213	2.00		Residential Rental, Leasing, & Licensing for Use		045	3.00	
Rental, Leasing, & Licensing for Use of TPP		214	3.30		Commercial Rental, Leasing, & Licensing for Use		213	3.00	
Restaurant and Bars		011	3.30		Rental, Leasing, & Licensing for Use of TPP		214	4.00	
Retail Sales		017	3.30		Restaurant and Bars		011	5.00	
Retail Sales Food for Home Consumption		062	2.30		Retail Sales		017	4.00	
RRRA Amount ^d		315	3.30		Retail Sales Food for Home Consumption		062	4.00	
Communications		005	3.30		RRRA Amount ^d		315	4.00	
Transporting		006	3.30		Communications		005	4.00	
Utilities		004	3.30		Transporting		006	4.00	
Use Tax Purchases		029	3.30		Utilities		004	4.00	
Use Tax from Inventory		030	3.30		Use Tax Purchases		029	4.00	
					Use Tax from Inventory		030	4.00	

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

CITY/TOWN NAME	REGION/ CITY CODE	BUSINESS CODE	TAX RATE	COUNTY	CITY/TOWN NAME	REGION/ CITY CODE	BUSINESS CODE	TAX RATE	COUNTY
HAYDEN	HY			GLA	HOLBROOK	HB			NAV
Advertising		018	3.00		Amusements		012	3.00	
Amusements		012	3.00		Contracting - Prime		015	3.00	
Contracting - Prime		015	3.00		Contracting - Speculative Builders		016	3.00	
Contracting - Speculative Builders		016	3.00		Contracting - Owner Builder		037	3.00	
Contracting - Owner Builder		037	3.00		Job Printing		010	3.00	
Feed at Wholesale		116	3.00		Manufactured Buildings		027	3.00	
Job Printing		010	3.00		Timbering and Other Extraction		020	3.00	
Manufactured Buildings		027	3.00		Severance - Metal Mining		019	0.10	
Timbering and Other Extraction		020	0.10		Publication		009	3.00	
Severance - Metal Mining		019	0.10		Hotels		044	3.00	
Publication		009	0.10		Hotel/Motel (Additional Tax) ^b		144	2.00	
Hotels		044	3.00		Residential Rental, Leasing, & Licensing for Use		045	3.00	
Hotel/Motel (Additional Tax) ^b		144	3.00		Commercial Rental, Leasing, & Licensing for Use		213	3.00	
Residential Rental, Leasing, & Licensing for Use		045	2.00		Rental, Leasing, & Licensing for Use of TPP		214	3.00	
Commercial Rental, Leasing, & Licensing for Use		045	3.00		Restaurant and Bars		011	3.00	
Rental, Leasing, & Licensing for Use of TPP		213	3.00		Retail Sales		017	3.00	
Rental Occupancy		040	3.00		Retail Sales Food for Home Consumption		062	3.00	
Rental, Leasing, & Licensing for Use of TPP		214	3.00		RRRA Amount ^d		315	3.00	
Restaurant and Bars		011	3.00		Communications		005	3.00	
Retail Sales		017	3.00		Transporting		006	3.00	
Retail Sales Food for Home Consumption		062	3.00		Utilities		004	3.00	
RRRA Amount ^d		315	3.00		Use Tax Purchases		029	3.00	
Communications		005	3.00		Use Tax from Inventory		030	3.00	
Transporting		006	3.00						
Utilities		004	3.00						
Use Tax Purchases		029	3.00						
Use Tax from Inventory		030	3.00						

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

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

CITY/TOWN NAME	REGION/ CITY CODE	BUSINESS CODE	TAX RATE	COUNTY	CITY/TOWN NAME	REGION/ CITY CODE	BUSINESS CODE	TAX RATE	COUNTY
JEROME	JO			YAV	KEARNY	KN			PNL
Advertising		018	3.50		Advertising		018	4.00	
Amusements		012	3.50		Amusements		012	4.00	
Contracting – Prime		015	3.00		Contracting – Prime		015	4.00	
Contracting – Speculative Builders		016	3.00		Contracting – Speculative Builders		016	4.00	
Contracting – Owner Builder		037	3.00		Contracting – Owner Builder		037	4.00	
Job Printing		010	3.50		Job Printing		010	4.00	
Manufactured Buildings		027	3.50		Manufactured Buildings		027	4.00	
Timbering and Other Extraction		020	3.50		Timbering and Other Extraction		020	4.00	
Severance – Metal Mining		019	0.10		Severance – Metal Mining		019	0.10	
Publication		009	3.50		Publication		009	4.00	
Hotels		044	3.50		Hotels		044	4.00	
Hotel/Motel (Additional Tax) ^b		144	3.50		Hotel/Motel (Additional Tax) ^b		144	4.00	
Residential Rental, Leasing, & Licensing for Use		045	3.50		Residential Rental, Leasing, & Licensing for Use		045	2.50	
Commercial Rental, Leasing, & Licensing for Use		213	3.50		Commercial Rental, Leasing, & Licensing for Use		213	2.50	
Rental, Leasing, & Licensing for Use of TPP		214	3.50		Rental, Leasing, & Licensing for Use of TPP		214	4.00	
Restaurant and Bars		011	4.50		Restaurant and Bars		011	4.00	
Retail Sales		017	3.50		Retail Sales		017	4.00	
MRRA Amount ^d		315	3.50		MRRA Amount ^d		315	4.00	
Communications		005	3.50		Communications		005	4.00	
Transporting		006	3.50		Transporting		006	4.00	
Utilities		004	3.50		Utilities		004	4.00	
Use Tax Purchases		029			Use Tax Purchases		029	4.00	
Use Tax From Inventory		030			Use Tax From Inventory		030	4.00	

CITY/TOWN NAME	REGION/ CITY CODE	BUSINESS CODE	TAX RATE	COUNTY	CITY/TOWN NAME	REGION/ CITY CODE	BUSINESS CODE	TAX RATE	COUNTY
LAKE HAVASU CITY	LH			MOH	MAMMOTH	MH			PNL
Advertising		012	2.00		Advertising		018	4.00	
Contracting – Prime		015	2.00		Amusements		012	4.00	
Contracting – Speculative Builders		016	2.00		Contracting – Prime		015	4.00	
Contracting – Owner Builder		037	2.00		Contracting – Speculative Builders		016	4.00	
Job Printing		010	2.00		Contracting – Owner Builder		037	4.00	
Jet Fuel Sales (cents per gallon)		049	\$0.3		Job Printing		010	4.00	
Manufactured Buildings		027	2.00		Manufactured Buildings		027	4.00	
Timbering and Other Extraction		020	2.00		Timbering and Other Extraction		020	4.00	
Severance – Metal Mining		019	0.10		Severance – Metal Mining		019	0.10	
Publication		009	2.00		Publication		009	4.00	
Hotels		044	2.00		Hotels		044	4.00	
Hotel/Motel (Additional Tax) ^b		144	3.00		Hotel/Motel (Additional Tax) ^b		144	4.00	
Rental, Leasing, & Licensing for Use of TPP		214	2.00		Residential Rental, Leasing, & Licensing for Use		045	2.00	
Rental Occupancy		040	2.00		Commercial Rental, Leasing, & Licensing for Use		213	4.00	
Restaurant and Bars		011	1.00		Rental, Leasing, & Licensing for Use of TPP		214	4.00	
Restaurant and Bars (Additional Tax) ^a		111	2.00		Restaurant and Bars		011	4.00	
Retail Sales		017	2.00		Retail Sales		017	4.00	
MRRA Amount ^d		315	2.00		Retail Sales Food for Home Consumption		062	4.00	
Communications		005	2.00		MRRA Amount ^d		315	4.00	
Transporting		006	2.00		Communications		005	4.00	
Utilities		004	2.00		Transporting		006	4.00	
Jet Fuel Use Tax (cents per gallon)		051	\$0.3		Utilities		004	4.00	
Use Tax Purchases		029	2.00		Use Tax Purchases		029	2.00	
Use Tax From Inventory		030	2.00		Use Tax From Inventory		030	2.00	

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

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

CITY/TOWN NAME	REGION/ CITY CODE	BUSINESS CODE	TAX RATE	COUNTY	CITY/TOWN NAME	REGION/ CITY CODE	BUSINESS CODE	TAX RATE	COUNTY
MARANA	MA			PMA/PNL	MARICOPA	MP			PNL
Amusements		012	2.50		Advertising		018	2.00	
Contracting – Prime		015	4.00		Amusements		012	2.00	
Contracting – Speculative Builders		016	4.00		Contracting – Prime		015	3.50	
Contracting – Owner Builder		037	4.00		Contracting – Speculative Builders		016	3.50	
Job Printing		010	2.50		Contracting – Owner Builder		037	3.50	
Manufactured Buildings		027	2.00		Job Printing		010	2.00	
Timbering and Other Extraction		020	2.50		Manufactured Buildings		027	2.00	
Severance – Metal Mining		019	0.10		Timbering and Other Extraction		020	2.00	
Publication		009	2.50		Severance – Metal Mining		019	0.10	
Hotels		044	2.50		Publication		009	2.00	
Hotel/Motel (Additional Tax) ^b		144	6.00		Hotels		044	2.00	
Commercial Rental, Leasing, & Licensing for Use		213	2.50		Hotel/Motel (Additional Tax) ^b		144	5.50	
Rental, Leasing, & Licensing for Use of TPP		040	2.50		Residential Rental, Leasing, & Licensing for Use		045	2.00	
Rental, Leasing, & Licensing for Use of TPP		214	2.50		Commercial Rental, Leasing, & Licensing for Use		213	2.00	
Rental, Leasing, & Licensing for Use of TPP		011	2.50		Rental, Leasing, & Licensing for Use of TPP		214	2.00	
Retail Sales		017	2.50		Retail Sales		011	2.00	
Retail Sales (Single Item Over \$5000)		717	2.00		Retail Sales		017	2.00	
MRRR Amount ^d		315	2.50		Retail Sales Food for Home Consumption		062	2.00	
Communications		005	4.00		MRRR Amount ^d		315	2.00	
Transporting		006	2.50		Communications		005	2.00	
Utilities		004	4.00		Transporting		006	2.00	
Use Tax Purchases		029	2.50		Utilities		004	2.00	
Use Tax Purchases (Single Item Over \$5000)		729	2.00		Use Tax Purchases		029	2.00	
Use Tax From Inventory		030	2.50		Use Tax From Inventory		030	2.00	
MIAMI	MM			GLA	NOGALES	NO			STC
Advertising		018	2.50		Advertising		018	2.00	
Amusements		012	2.50		Amusements		012	2.00	
Contracting – Prime		015	2.50		Contracting – Prime		015	2.00	
Contracting – Speculative Builders		016	2.50		Contracting – Speculative Builders		016	2.00	
Contracting – Owner Builder		037	2.50		Contracting – Owner Builder		037	2.00	
Job Printing		010	2.50		Job Printing		010	2.00	
Manufactured Buildings		027	2.50		Manufactured Buildings		027	2.00	
Timbering and Other Extraction		020	2.50		Timbering and Other Extraction		020	2.00	
Severance – Metal Mining		019	0.10		Severance – Metal Mining		019	0.10	
Publication		009	2.50		Publication		009	2.00	
Hotels		044	2.50		Hotels		044	2.00	
Residential Rental, Leasing, & Licensing for Use		045	2.50		Hotel/Motel (Additional Tax) ^b		144	4.00	
Commercial Rental, Leasing, & Licensing for Use		213	2.50		Residential Rental, Leasing, & Licensing for Use		045	2.00	
Rental, Leasing, & Licensing for Use of TPP		214	2.50		Commercial Rental, Leasing, & Licensing for Use		213	2.00	
Rental, Leasing, & Licensing for Use of TPP		011	2.50		Rental, Leasing, & Licensing for Use of TPP		214	2.00	
Rental, Leasing, & Licensing for Use of TPP		017	2.50		Rental, Leasing, & Licensing for Use of TPP		011	2.00	
Retail Sales		017	2.50		Retail Sales		017	2.00	
Retail Sales Food for Home Consumption		062	2.50		Retail Sales		017	2.00	
MRRR Amount ^d		315	2.50		Retail Sales Food for Home Consumption		062	2.00	
Communications		005	2.50		MRRR Amount ^d		315	2.00	
Transporting		006	2.50		Communications		005	2.00	
Use Tax Purchases		029	2.50		Transporting		006	2.00	
Use Tax From Inventory		030	2.50		Utilities		004	2.00	
					Public Utility Right of Way		133	2.00	
					Wastewater Utility Services		485	2.00	
MESA	ME				ORO VALLEY	OR			PMA
Advertising		018	2.00		Advertising		018	2.50	
Amusements		012	2.00		Amusements		012	2.50	
Contracting – Prime		015	3.50		Contracting – Prime		015	4.00	
Contracting – Speculative Builders		016	3.50		Contracting – Speculative Builders		016	4.00	
Contracting – Owner Builder		037	3.50		Contracting – Owner Builder		037	4.00	
Job Printing		010	2.00		Job Printing		010	2.50	
Manufactured Buildings		027	2.00		Manufactured Buildings		027	2.50	
Timbering and Other Extraction		020	2.00		Timbering and Other Extraction		020	2.50	
Severance – Metal Mining		019	0.10		Severance – Metal Mining		019	0.10	
Publication		009	2.00		Publication		009	2.50	
Hotels		044	2.00		Hotels		044	2.50	
Hotel/Motel (Additional Tax) ^b		144	5.50		Hotel/Motel (Additional Tax) ^a		144	6.00	
Commercial Rental, Leasing, & Licensing for Use		045	2.00		Rental Occupancy		040	2.00	
Residential Rental, Leasing, & Licensing for Use		213	2.00		Rental, Leasing, & Licensing for Use of TPP		214	2.50	
Commercial Rental, Leasing, & Licensing for Use		214	2.00		Rental, Leasing, & Licensing for Use of TPP		214	2.50	
Rental, Leasing, & Licensing for Use of TPP		011	2.00		Restaurant and Bars		011	2.50	
Rental, Leasing, & Licensing for Use of TPP		017	2.00		Retail Sales		017	2.50	
Restaurant and Bars		017	2.00		Retail Sales		017	2.50	
Retail Sales		062	2.00		Retail Sales Food for Home Consumption		062	2.50	
Retail Sales		062	2.00		MRRR Amount ^d		315	2.50	
Retail Sales Food for Home Consumption		062	2.00		Communications		005	2.50	
MRRR Amount ^d		315	2.00		Transporting		006	2.50	
Communications		005	2.00		Utilities		004	2.00	
Transporting		006	2.00		Public Utility Right of Way		133	2.00	
Use Tax Purchases		029	2.00		Wastewater Utility Services		485	2.00	
Use Tax From Inventory		030	2.00						

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

MUNICIPALITIES

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

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

CITY/TOWN NAME	REGION/ CITY CODE	BUSINESS CODE	TAX RATE	COUNTY	CITY/TOWN NAME	REGION/ CITY CODE	BUSINESS CODE	TAX RATE	COUNTY
PATAGONIA	PA			STC	PAYSON	PS			GLA
Advertising	018	018	3.00		Advertising	018	3.88		
Amusements	012	012	3.00		Amusements	012	3.88		
Contracting – Prime	015	015	3.00		Contracting – Prime	015	3.88		
Contracting – Speculative Builders	016	016	3.00		Contracting – Speculative Builders	016	3.88		
Contracting – Owner Builder	037	037	3.00		Contracting – Speculative Builders	016	3.88		
Feed at Wholesale	116	037	3.00		Contracting – Owner Builder	037	3.88		
Job Printing	010	010	3.00		Job Printing	010	3.88		
Manufactured Buildings	027	010	3.00		Manufactured Buildings	027	3.88		
Timbering and Other Extraction	020	027	3.00		Timbering and Other Extraction	027	3.88		
Severance – Metal Mining	019	020	3.00		Severance – Metal Mining	020	3.88		
Publication	009	019	0.10		Severance – Metal Mining	020	3.88		
Hotels	044	009	3.00		Publication	009	3.88		
Hotel/Motel (Additional Tax) ^B	144	044	3.00		Hotels	044	3.88		
Residential Rental, Leasing, & Licensing for Use	045	144	3.00		Hotel/Motel (Additional Tax) ^B	144	5.00		
Commercial Rental, Leasing, & Licensing for Use	213	213	3.00		Commercial Rental, Leasing, & Licensing for Use	213	3.88		
Rental, Leasing, & Licensing for Use of TPP	213	040	3.00		Rental Occupancy	040	2.00		
Rental, Leasing, & Licensing for Use of TPP	040	214	3.00		Rental, Leasing, & Licensing for Use of TPP	214	3.88		
Rental, Leasing, & Licensing for Use of TPP	011	011	3.00		Restaurant and Bars	011	3.88		
Restaurant and Bars	017	017	3.00		Retail Sales	017	3.88		
Retail Sales	062	062	3.00		Retail Sales Food for Home Consumption	062	3.88		
Retail Sales Food for Home Consumption	315	315	3.00		MRRA Amount ^D	315	3.88		
MRRA Amount ^D	005	005	3.00		Communications	005	3.88		
Communications	006	006	3.00		Transporting	006	3.88		
Transporting	006	006	3.00		Utilities	004	3.88		
Utilities	004	004	3.00		Use Tax Purchases	029	3.00		

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

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

MUNICIPALITIES

CITY/TOWN NAME	REGION/ CITY CODE	BUSINESS CODE	TAX RATE	COUNTY	CITY/TOWN NAME	REGION/ CITY CODE	BUSINESS CODE	TAX RATE	COUNTY	CITY/TOWN NAME	REGION/ CITY CODE	BUSINESS CODE	TAX RATE	COUNTY
PHOENIX	PX			MAR	PIMA	PM			GRA	PINETOP-LAKESIDE	PP			NAV
Advertising		018	0.50		Advertising		018	2.00		Advertising		018	3.00	
Amusements		012	2.30		Amusements		012	2.00		Amusements		012	3.00	
Contracting - Prime		015	2.30		Contracting - Prime		015	3.00		Contracting - Prime		015	3.00	
Contracting - Speculative Builders		016	2.30		Contracting - Speculative Builders		016	3.00		Contracting - Speculative Builders		016	3.00	
Contracting - Owner Builder		037	2.30		Contracting - Owner Builder		037	3.00		Contracting - Owner Builder		037	3.00	
Job Printing		010	2.30		Job Printing		010	2.00		Job Printing		010	3.00	
Jet Fuel Sales (cents per gallon)		049	\$0.00732		Manufactured Buildings		027	2.00		Manufactured Buildings		027	3.00	
Manufactured Buildings		027	2.30		Timbering and Other Extraction		020	2.00		Timbering and Other Extraction		020	3.00	
Timbering and Other Extraction		020	2.30		Severance - Metal Mining		019	0.10		Severance - Metal Mining		019	0.10	
Severance - Metal Mining		019	0.10		Publication		009	2.00		Publication		009	3.00	
Publication		009	2.30		Hotels		044	2.00		Hotels		044	3.00	
Hotels		044	2.30		Residential Rental, Leasing, & Licensing for Use		045	2.00		Hotel/Motel (Additional Tax) ^B		144	3.00	
Hotel/Motel (Additional Tax) ^B		144	3.00		Commercial Rental, Leasing, & Licensing for Use		213	2.00		Residential Rental, Leasing, & Licensing for Use		045	3.00	
Residential Rental, Leasing, & Licensing for Use		045	2.30		Rental, Leasing, & Licensing for Use of TPP		214	2.00		Commercial Rental, Leasing, & Licensing for Use		213	3.00	
Commercial Rental, Leasing, & Licensing for Use		213	2.30		Rental, Leasing, & Licensing for Use of TPP		011	2.00		Rental, Leasing, & Licensing for Use of TPP		214	3.00	
Commercial Lease (Additional Tax) ^C		313	0.10		Retail Sales		017	2.00		Retail Sales		017	3.00	
Commercial Lease (Additional Tax) ^C		313	0.10		Retail Sales Food for Home Consumption		062	2.00		Retail Sales		017	3.00	
Rental Occupancy		040	2.30		MRRRA Amount ^D		315	2.00		Restaurant and Bars		111	2.00	
Rental, Leasing, & Licensing for Use of TPP		214	2.30		Communications		005	2.00		Restaurant and Bars (Additional Tax) ^A		111	2.00	
Short-Term Motor Vehicle Rental (Additional Tax) ^E		114	2.00		Transporting		006	2.00		Retail Sales		017	3.00	
Restaurant and Bars		011	2.30		Utilities		004	2.00		Retail Sales Food for Home Consumption		062	3.00	
Retail Sales		017	2.30		Wastewater Removal Services		004	2.70		MRRRA Amount ^D		315	3.00	
Retail Sales (Single Item Portion over \$13,886)		164	2.00		Jet Fuel Use Tax (cents per gallon)		051	\$0.00732		Communications		005	3.00	
MRRRA Amount ^D		315	2.30		Use Tax Purchases		029	2.30		Transporting		006	3.00	
Communications		005	4.70		Use Tax Purchases (Single Item Portion over \$13,886)		168	2.00		Utilities		006	3.00	
Transporting		006	2.30		Use Tax From Inventory		030	2.30		Utilities		004	3.00	
Utilities		004	2.70											
Wastewater Removal Services		004	2.70											
Jet Fuel Use Tax (cents per gallon)		051	\$0.00732											
Use Tax Purchases		029	2.30											
Use Tax Purchases (Single Item Portion over \$13,886)		168	2.00											
Use Tax From Inventory		030	2.30											

CITY/TOWN NAME	REGION/ CITY CODE	BUSINESS CODE	TAX RATE	COUNTY	CITY/TOWN NAME	REGION/ CITY CODE	BUSINESS CODE	TAX RATE	COUNTY	CITY/TOWN NAME	REGION/ CITY CODE	BUSINESS CODE	TAX RATE	COUNTY
PRESCOTT	PR			YAV	PRESCOTT VALLEY	PL			YAV	QUARTZSITE	QZ			LAP
Advertising		018	2.00		Advertising		018	2.83		Amusements		012	2.50	
Amusements		012	2.00		Amusements		012	2.83		Contracting - Prime		015	3.50	
Contracting - Prime		015	2.00		Contracting - Prime		015	2.83		Contracting - Speculative Builders		016	3.50	
Contracting - Speculative Builders		016	2.00		Contracting - Speculative Builders		016	2.83		Contracting - Owner Builder		037	3.50	
Contracting - Owner Builder		037	2.00		Contracting - Owner Builder		037	2.83		Job Printing		010	2.50	
Feed at Wholesale		116	2.00		Job Printing		010	2.83		Manufactured Buildings		027	3.50	
Job Printing		010	2.00		Manufactured Buildings		027	2.83		Timbering and Other Extraction		020	2.50	
Jet Fuel Sales (cents per gallon)		049	\$0.015		Timbering and Other Extraction		020	2.83		Severance - Metal Mining		019	0.10	
Manufactured Buildings		027	2.00		Severance - Metal Mining		019	0.10		Publication		009	2.50	
Manufactured Buildings		027	2.00		Publication		009	2.83		Hotels		044	5.50	
Timbering and Other Extraction		020	2.00		Hotels		044	2.83		Commercial Rental, Leasing, & Licensing for Use		213	2.50	
Timbering and Other Extraction		020	2.00		Hotel/Motel (Additional Tax) ^B		144	2.83		Rental, Leasing, & Licensing for Use of TPP		214	2.50	
Severance - Metal Mining		019	0.10		Rental, Leasing, & Licensing for Use of TPP		214	2.83		Restaurant and Bars		011	3.00	
Severance - Metal Mining		019	0.10		Restaurant and Bars		011	2.83		Retail Sales		017	2.50	
Publication		009	2.00		Retail Sales		017	2.83		Retail Sales (Single Item Portion Over \$10,000)		367	1.00	
Hotels		044	2.00		Retail Sales Food for Home Consumption		062	2.83		MRRRA Amount ^D		315	2.50	
Hotel/Motel (Additional Tax) ^B		144	3.00		MRRRA Amount ^D		315	2.83		Communications		005	2.50	
Residential Rental, Leasing, & Licensing for Use		045	2.00		Communications		005	2.83		Transporting		006	2.50	
Commercial Rental, Leasing, & Licensing for Use		213	2.00		Transporting		006	2.83		Use Tax Purchases		029	2.50	
Rental, Leasing, & Licensing for Use of TPP		214	2.00		Utilities		004	2.83		Use Tax Purchases (Single Item portion over \$10,000)		369	1.00	
Rental, Leasing, & Licensing for Use of TPP		214	2.00		Wastewater Utility Services		004	2.83		Use Tax From Inventory		030	2.83	
Restaurant and Bars		011	2.00		Use Tax Purchases		029	2.83						
Restaurant and Bars		011	2.00		Use Tax From Inventory		030	2.83						
Retail Sales		017	2.00											
Retail Sales (cents per gallon)		051	\$0.015											
Manufactured Buildings		027	2.00											
Timbering and Other Extraction		020	2.00											
Severance - Metal Mining		019	0.10											
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											
Rental, Leasing, & Licensing for Use of TPP		214	2.00											
Restaurant and Bars		011	2.00											
Restaurant and Bars		011	2.00											
Retail Sales		017	2.00											
Retail Sales Food for Home Consumption		062	2.00											
MRRRA 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	\$0.015											
Use Tax Purchases		029	2.00											
Use Tax From Inventory		030	2.00											

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

MUNICIPALITIES

CITY/TOWN NAME	REGION/ CITY CODE	BUSINESS CODE	TAX RATE	COUNTY	CITY/TOWN NAME	REGION/ CITY CODE	BUSINESS CODE	TAX RATE	COUNTY
QUEEN CREEK	QC			MAR/PNL	SAFFORD	SF			GRA
Advertising		018	2.25		Advertising		018	2.50	
Amusements		012	2.25		Amusements		012	2.50	
Contracting – Prime		015	4.25		Contracting – Prime		015	2.50	
Contracting – Speculative Builders		016	4.25		Contracting – Speculative Builders		016	2.50	
Contracting – Owner Builder		037	4.25		Contracting – Owner Builder		037	2.50	
Job Printing		010	2.25		Feed at Wholesale		116	2.50	
Manufactured Buildings		027	2.25		Job Printing		010	2.50	
Timbering and Other Extraction		020	2.25		Manufactured Buildings		027	2.50	
Severance – Metal Mining		009	0.10		Timbering and Other Extraction		020	2.50	
Publication		004	2.25		Severance – Metal Mining		009	0.10	
Hotels		044	2.25		Publication		004	2.50	
Hotel/Motel (Additional Tax) [®]		144	3.00		Hotels		044	2.50	
Residential Rental, Leasing, & Licensing for Use		045	2.25		Hotel/Motel (Additional Tax) [®]		144	5.00	
Commercial Rental, Leasing, & Licensing for Use		213	2.25		Commercial Rental, Leasing, & Licensing for Use		213	2.50	
Rental, Leasing, & Licensing for Use of TPP		214	2.25		Rental Occupancy		040	2.50	
Restaurant and Bars		011	2.25		Rental, Leasing, & Licensing for Use of TPP		214	2.50	
Retail Sales		017	2.25		Restaurant and Bars		011	2.50	
Retail Sales Food for Home Consumption		062	2.25		Retail Sales		017	2.50	
MRRRA Amount [®]		315	2.25		Retail Sales (Single Item Over \$5,000)		062	2.50	
Communications		005	2.25		MRRRA Amount [®]		315	2.50	
Transporting		006	2.25		Communications		005	2.50	
Utilities		004	2.25		Transporting		006	2.50	
Use Tax Purchases		029	2.25		Utilities		004	2.50	
Use Tax From Inventory		030	2.25		Use Tax Purchases		029	2.50	
					Use Tax From Inventory		030	2.50	

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

CITY/TOWN NAME	REGION/ CITY CODE	BUSINESS CODE	TAX RATE	COUNTY	CITY/TOWN NAME	REGION/ CITY CODE	BUSINESS CODE	TAX RATE	COUNTY
SAHUARITA	SA			PMA	SCOTTSDALE	SC			MAR
Advertising		012	2.00		Advertising		018	4.00	YMA
Amusements		015	4.00		Amusements		012	4.00	
Contracting – Prime		016	4.00		Contracting – Prime		015	4.00	
Contracting – Speculative Builders		037	4.00		Contracting – Speculative Builders		016	4.00	
Contracting – Owner Builder		010	2.00		Contracting – Owner Builder		037	4.00	
Job Printing		027	2.00		Job Printing		010	4.00	
Manufactured Buildings		020	2.00		Manufactured Buildings		020	4.00	
Timbering and Other Extraction		019	0.10		Timbering and Other Extraction		019	0.10	
Severance – Metal Mining		009	2.00		Severance – Metal Mining		009	4.00	
Publication		044	2.00		Publication		044	4.00	
Hotels		144	2.00		Hotels		044	4.00	
Hotel/Motel (Additional Tax) [®]		045	2.00		Residential Rental, Leasing, & Licensing for Use		045	4.00	
Residential Rental, Leasing, & Licensing for Use		213	2.00		Commercial Rental, Leasing, & Licensing for Use		213	4.00	
Commercial Rental, Leasing, & Licensing for Use		214	2.00		Rental, Leasing, & Licensing for Use of TPP		214	4.00	
Rental, Leasing, & Licensing for Use of TPP		011	2.00		Restaurant and Bars		011	4.00	
Restaurant and Bars		017	2.00		Retail Sales		017	4.00	
Retail Sales		315	2.00		Retail Sales (Single Item Portion Over \$2,500)		062	1.50	
MRRRA Amount [®]		005	2.00		Retail Sales Food for Home Consumption		062	4.00	
Communications		006	2.00		MRRRA Amount [®]		315	4.00	
Transporting		004	4.00		Communications		005	4.00	
Utilities		029	2.00		Transporting		006	4.00	
Use Tax Purchases		030	2.00		Utilities		004	4.00	
Use Tax from Inventory					Use Tax Purchases		029	4.00	
					Use Tax From Inventory		030	4.00	

CITY/TOWN NAME	REGION/ CITY CODE	BUSINESS CODE	TAX RATE	COUNTY	CITY/TOWN NAME	REGION/ CITY CODE	BUSINESS CODE	TAX RATE	COUNTY
SAN LUIS	SU			YMA	SCOTTSDALE	SC			MAR
Advertising		018	4.00		Advertising		018	1.75	
Amusements		012	4.00		Amusements		012	1.75	
Contracting – Prime		015	4.00		Contracting – Prime		015	1.75	
Contracting – Speculative Builders		016	4.00		Contracting – Speculative Builders		016	1.75	
Contracting – Owner Builder		037	4.00		Contracting – Owner Builder		037	1.75	
Job Printing		010	4.00		Feed at Wholesale		116	1.75	
Manufactured Buildings		020	4.00		Job Printing		010	1.75	
Timbering and Other Extraction		020	4.00		Jet Fuel Sales (cents per gallon)		049	\$0.18	
Severance – Metal Mining		019	0.10		Manufactured Buildings		027	1.75	
Publication		009	4.00		Timbering and Other Extraction		020	1.75	
Hotels		044	4.00		Severance – Metal Mining		019	0.10	
Residential Rental, Leasing, & Licensing for Use		045	4.00		Publication		009	1.75	
Commercial Rental, Leasing, & Licensing for Use		213	4.00		Hotels		044	1.75	
Rental, Leasing, & Licensing for Use of TPP		214	4.00		Hotel/Motel (Additional Tax) [®]		144	5.00	
Restaurant and Bars		011	4.00		Residential Rental, Leasing, & Licensing for Use		045	1.75	
Retail Sales		017	4.00		Commercial Rental, Leasing, & Licensing for Use		213	1.75	
Retail Sales (Single Item Portion Over \$2,500)		067	1.50		Rental, Leasing, & Licensing for Use of TPP		214	1.75	
Retail Sales Food for Home Consumption		062	4.00		Restaurant and Bars		011	1.75	
MRRRA Amount [®]		315	4.00		Retail Sales		017	1.75	
Communications		005	4.00		Retail Sales Food for Home Consumption		062	1.75	
Transporting		006	4.00		MRRRA Amount [®]		315	1.75	
Utilities		004	4.00		Communications		005	1.75	
Use Tax Purchases		029	4.00		Transporting		006	1.75	
Use Tax From Inventory		030	4.00		Utilities		004	1.75	
					Use Tax Purchases		029	1.75	
					Use Tax From Inventory		030	1.55	

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

MUNICIPALITIES

CITY/TOWN NAME	REGION/ CITY CODE	BUSINESS CODE	TAX RATE	COUNTY	CITY/TOWN NAME	REGION/ CITY CODE	BUSINESS CODE	TAX RATE	COUNTY	CITY/TOWN NAME	REGION/ CITY CODE	BUSINESS CODE	TAX RATE	COUNTY
SEDONA	SE			COCYAV	SHOW LOW	SL			NAV	SIERRA VISTA	SR			COH
Amusements		012	3.50		Advertising		018	2.00		Advertising		018	1.95	
Contracting - Prime		015	3.50		Amusements		012	2.00		Amusements		012	1.95	
Contracting - Speculative Builders		016	3.50		Contracting - Prime		015	2.00		Contracting - Prime		015	1.95	
Contracting - Owner Builder		037	3.50		Contracting - Speculative Builders		016	2.00		Contracting - Speculative Builders		016	1.95	
Job Printing		010	3.50		Contracting - Owner Builder		037	2.00		Contracting - Owner Builder		037	1.95	
Manufactured Buildings		027	3.50		Job Printing		010	2.00		Feed at Wholesale		116	1.95	
Timbering and Other Extraction		020	3.50		Manufactured Buildings		027	2.00		Jet Fuel Sales (cents per gallon)		049	\$0.02	
Severance - Metal Mining		019	0.10		Timbering and Other Extraction		020	2.00		Job Printing		010	1.95	
Publication		009	3.50		Severance - Metal Mining		019	0.10		Manufactured Buildings		027	1.95	
Hotels		044	3.50		Publication		009	2.00		Timbering and Other Extraction		020	1.95	
Hotel/Motel (Additional Tax) ^B		144	3.50		Hotels		044	2.00		Severance - Metal Mining		019	0.10	
Commercial Rental, Leasing, & Licensing for Use		213	3.50		Hotel/Motel (Additional Tax) ^B		144	3.00		Publication		009	1.95	
Rental, Leasing, & Licensing for Use of TPP		214	3.50		Commercial Rental, Leasing, & Licensing for Use		213	2.00		Extended Stay		045	5.00	
Restaurant and Bars		011	3.50		Rental, Leasing, & Licensing for Use of TPP		214	2.00		Residential Rental, Leasing, & Licensing for Use		045	1.00	
Retail Sales		017	3.50		Restaurant and Bars		011	2.00		Commercial Rental, Leasing, & Licensing for Use		213	1.00	
MRRRA Amount ^D		315	3.50		Retail Sales		017	2.00		Rental, Leasing, & Licensing for Use of TPP		214	1.95	
Communications		005	3.50		Retail Sales Food for Home Consumption		062	2.00		Retail Sales		011	2.60	
Transporting		006	3.50		MRRRA Amount ^D		315	2.00		Retail Sales Food for Home Consumption		062	1.95	
Utilities		004	3.50		Communications		005	2.00		MRRRA Amount ^D		315	1.95	
Use Tax Purchases		029	3.00		Transporting		006	2.00		Utilities		004	2.00	
Use Tax From Inventory		030	3.00		Utilities		004	2.00		Jet Fuel Use Tax (cents per gallon)		051	\$0.02	
					Use Tax Purchases		029	1.95		Use Tax Purchases		029	1.95	
					Use Tax From Inventory		030	2.00		Use Tax From Inventory		030	1.95	

CITY/TOWN NAME	REGION/ CITY CODE	BUSINESS CODE	TAX RATE	COUNTY	CITY/TOWN NAME	REGION/ CITY CODE	BUSINESS CODE	TAX RATE	COUNTY	CITY/TOWN NAME	REGION/ CITY CODE	BUSINESS CODE	TAX RATE	COUNTY
SNOWFLAKE	SN			NAV	SOMERTON	SO			YMA	SOUTH TUCSON	ST			PMA
Advertising		018	3.00		Advertising		018	3.30		Advertising		018	5.50	
Amusements		012	3.00		Amusements		012	3.30		Amusements		012	5.50	
Contracting - Prime		015	3.00		Contracting - Prime		015	3.30		Contracting - Prime		015	5.50	
Contracting - Speculative Builders		016	3.00		Contracting - Speculative Builders		016	3.30		Contracting - Speculative Builders		016	5.50	
Contracting - Owner Builder		037	3.00		Contracting - Owner Builder		037	3.30		Contracting - Owner Builder		037	5.50	
Job Printing		010	3.00		Job Printing		010	3.30		Job Printing		010	5.50	
Manufactured Buildings		027	3.00		Manufactured Buildings		027	3.30		Manufactured Buildings		027	5.50	
Timbering and Other Extraction		020	3.00		Timbering and Other Extraction		020	3.30		Timbering and Other Extraction		020	2.50	
Severance - Metal Mining		019	0.10		Severance - Metal Mining		019	0.10		Severance - Metal Mining		019	0.10	
Publication		009	3.00		Publication		009	3.30		Publication		009	5.50	
Hotels		044	3.00		Hotels		044	3.30		Hotels		044	3.50	
Hotel/Motel (Additional Tax) ^B		144	4.00		Hotel/Motel (Additional Tax) ^B		144	3.30		Hotel/Motel (Additional Tax) ^B		144	2.00	
Commercial Rental, Leasing, & Licensing for Use		213	2.00		Commercial Rental, Leasing, & Licensing for Use		213	3.30		Commercial Rental, Leasing, & Licensing for Use		213	2.50	
Rental, Leasing, & Licensing for Use of TPP		214	3.00		Rental, Leasing, & Licensing for Use of TPP		214	3.30		Commercial Rental, Leasing, & Licensing for Use		213	2.50	
Retail Sales		011	3.00		Retail Sales		011	3.30		Commercial Lease (Additional Tax) ^C		313	4.00	
Retail Sales (Single Item Portion Over \$10,000)		017	3.00		Retail Sales Food for Home Consumption		062	3.30		Rental, Leasing, & Licensing for Use of TPP		214	6.50	
Retail Sales Food for Home Consumption		062	2.00		MRRRA Amount ^D		315	3.30		Restaurant and Bars		011	5.50	
MRRRA Amount ^D		315	3.00		Communications		005	3.30		Retail Sales		017	5.00	
Communications		005	3.00		Transporting		006	3.30		Retail Sales Food for Home Consumption		062	1.50	
Transporting		006	3.00		Utilities		004	3.30		MRRRA Amount ^D		315	5.00	
Utilities		004	3.00		Use Tax Purchases		029	3.00		Communications		005	5.50	
Use Tax Purchases		029	3.00		Use Tax From Inventory		030	2.50		Transporting		006	5.50	
Use Tax Purchases (Single Item Portion Over \$10,000)		369	2.00							Utilities		004	5.50	
Use Tax From Inventory		030	3.00											

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

TABLE 2 MUNICIPALITIES

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

CITY/TOWN NAME	REGION/ CITY CODE	BUSINESS CODE	TAX RATE	COUNTY	CITY/TOWN NAME	REGION/ CITY CODE	BUSINESS CODE	TAX RATE	COUNTY	CITY/TOWN NAME	REGION/ CITY CODE	BUSINESS CODE	TAX RATE	COUNTY
TEMPE	TE			MAR	THATCHER	TC			GRA	TOLLESON	TN			MAR
Advertising		018	1.80		Amusements		012	2.50		Amusements		012	2.50	
Contracting - Prime		012	1.80		Contracting - Prime		015	3.50		Contracting - Prime		015	2.50	
Contracting - Speculative Builders		015	1.80		Contracting - Speculative Builders		016	3.50		Contracting - Speculative Builders		016	2.50	
Contracting - Owner Builder		037	1.80		Contracting - Owner Builder		037	3.50		Contracting - Owner Builder		037	2.50	
Job Printing		010	1.80		Job Printing		010	2.50		Job Printing		010	2.50	
Manufactured Buildings		027	1.80		Manufactured Buildings		027	2.50		Manufactured Buildings		027	2.50	
Timbering and Other Extraction		020	1.80		Timbering and Other Extraction		020	2.50		Timbering and Other Extraction		020	2.50	
Severance - Metal Mining		019	0.10		Severance - Metal Mining		019	0.10		Severance - Metal Mining		019	0.10	
Publication		009	1.80		Publication		009	2.50		Publication		009	2.50	
Hotels		044	1.80		Hotels		044	2.50		Hotels		044	2.50	
Hotel/Motel (Additional Tax) ^B		144	5.00		Hotel/Motel (Additional Tax) ^B		144	3.00		Hotel/Motel (Additional Tax) ^B		144	2.00	
Residential Rental, Leasing, & Licensing for Use		045	1.80		Residential Rental, Leasing, & Licensing for Use		045	2.00		Residential Rental, Leasing, & Licensing for Use		045	2.50	
Commercial Rental, Leasing, & Licensing for Use		213	1.80		Commercial Rental, Leasing, & Licensing for Use		213	2.00		Commercial Rental, Leasing, & Licensing for Use		213	2.50	
Rental, Leasing, & Licensing for Use of TPP		214	1.80		Rental, Leasing, & Licensing for Use of TPP		214	2.50		Rental, Leasing, & Licensing for Use of TPP		214	2.50	
Restaurant and Bars		011	1.80		Restaurant and Bars		011	2.50		Restaurant and Bars		011	2.50	
Retail Sales		017	1.80		Retail Sales		017	2.50		Retail Sales		017	2.50	
Retail Sales Food for Home Consumption		062	1.80		Retail Sales (Single Item Over \$5,000)		717	1.00		Retail Sales (Single Item Portion Over \$5,000)		357	2.00	
MRRA Amount ^D		315	1.80		MRRA Amount ^D		315	2.50		MRRA Amount ^D		315	2.50	
Communications		005	1.80		Communications		005	2.50		Communications		005	2.50	
Transporting		006	1.80		Transporting		006	2.50		Transporting		006	2.50	
Utilities		004	1.80		Utilities		004	2.50		Utilities		004	2.50	
Use Tax Purchases		029	1.80		Use Tax Purchases		029	2.50		Use Tax Purchases		029	2.50	
Use Tax From Inventory		030	1.80		Use Tax From Inventory		030	2.50		Use Tax (Single Item Portion Over \$5,000) Use tax From Inventory		359 030	2.00 2.50	

CITY/TOWN NAME	REGION/ CITY CODE	BUSINESS CODE	TAX RATE	COUNTY	CITY/TOWN NAME	REGION/ CITY CODE	BUSINESS CODE	TAX RATE	COUNTY	CITY/TOWN NAME	REGION/ CITY CODE	BUSINESS CODE	TAX RATE	COUNTY
TOMBSTONE	TS			COH	TUCSON	TU			PMA	TUSAYAN	TY			COC
Advertising		018	3.50		Amusements		012	2.60		Advertising		018	2.00	
Amusements		012	3.50		Contracting - Prime		015	2.60		Amusements		012	2.00	
Contracting - Prime		015	3.50		Contracting - Speculative Builders		016	2.60		Contracting - Prime		015	2.00	
Contracting - Speculative Builders		016	3.5		Contracting - Owner Builder		037	2.60		Contracting - Speculative Builders		016	2.00	
Contracting - Owner Builder		037	0		Job Printing		010	2.60		Contracting - Owner Builder		037	2.00	
Contracting - Owner Builder		037	3.50		Manufactured Buildings		027	2.60		Job Printing		010	2.00	
Job Printing		010	3.50		Timbering and Other Extraction		020	2.60		Manufactured Buildings		027	2.00	
Manufactured Buildings		027	3.50		Severance - Metal Mining		019	0.10		Timbering and Other Extraction		020	2.00	
Timbering and Other Extraction		020	3.50		Publication		009	2.60		Severance - Metal Mining		019	0.10	
Severance - Metal Mining		019	0.10		Hotels		044	6.00		Publication		009	2.00	
Publication		009	0.10		Bed Surtax (Additional Tax) (Per night)		035	\$4.00 ea		Hotels		044	2.00	
Hotels		044	3.50		Commercial Rental, Leasing, & Licensing for Use		213	2.60		Hotel/Motel (Additional Tax) ^B		144	2.00	
Hotel/Motel (Additional Tax) ^B		144	3.50		Rental, Leasing, & Licensing for Use of TPP		214	2.60		Commercial Rental, Leasing, & Licensing for Use		213	2.00	
Residential Rental, Leasing, & Licensing for Use		045	2.50		Retail Sales		011	2.60		Rental, Leasing, & Licensing for Use of TPP		214	2.00	
Commercial Rental, Leasing, & Licensing for Use		213	2.50		MRRA Amount ^D		315	2.60		Retail Sales		011	4.00	
Rental, Leasing, & Licensing for Use of TPP		214	3.50		Communications		005	2.60		MRRA Amount ^D		315	2.00	
Restaurant and Bars		011	3.50		Public Utility (Additional Communications) ^F		105	4.50		Communications		005	2.00	
Retail Sales		017	3.50		Transporting		006	2.60		Public Utility (Additional Communications) ^F		105	2.00	
MRRA Amount ^D		315	3.50		Utilities		004	2.60		Transporting		006	2.00	
Communications		005	3.50		Public Utility (Additional Utility) ^F		104	4.50		Utilities		004	2.00	
Transporting		006	3.50		Public Utility Right of Way		133	1.50		Public Utility (Additional Utility) ^F		104	2.00	
					Use Tax Purchases		029	2.60		Use Tax Purchases		029	2.60	
					Use Tax From Inventory		030	2.60		Use Tax From Inventory		030	2.60	

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

(A) "Additional Tax" means in addition to Restaurant Tax.
 (B) If you report under Hotel (Business code 044), this city has an Additional Hotel tax rate that must be applied and reported (Business Code 144).
 (C) "Additional Tax" means in addition to Commercial Lease.
 (D) Report amount due on materials purchased exempt from tax and incorporated into a Maintenance, Repair, Replacement or Alteration (MRRA) project.
 (E) When reporting for Short Term Motor Vehicle you must report Business Code 214 and 114 for this City.
 (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 104).
 (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).

TRANSACTION PRIVILEGE AND OTHER TAX RATE TABLES

Effective May 1, 2024

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

MUNICIPALITIES

CITY/TOWN NAME	REGION/ CITY CODE	BUSINESS CODE	TAX RATE	COUNTY	CITY/TOWN NAME	REGION/ CITY CODE	BUSINESS CODE	TAX RATE	COUNTY
WELLTON	WT			YMA	WICKENBURG	WB			MAR/YAV
Advertising		018	3.50		Advertising		018	2.20	
Amusements		012	3.50		Amusements		012	2.20	
Contracting – Prime		015	3.50		Contracting – Prime		015	3.50	
Contracting – Speculative Builders		016	3.50		Contracting – Speculative Builders		016	3.50	
Contracting – Owner Builder		037	3.50		Contracting – Owner Builder		037	3.50	
Job Printing		010	3.50		Feed at Wholesale		116	2.20	
Manufactured Buildings		027	3.50		Job Printing		010	2.20	
Timbering and Other Extraction		020	3.50		Manufactured Buildings		020	2.20	
Severance – Metal Mining		019	0.10		Timbering and Other Extraction		020	2.20	
Publication		009	3.50		Severance – Metal Mining		019	0.10	
Hotels		044	3.50		Publication		009	2.20	
Hotel/Motel (Additional Tax) ^B		144	3.50		Hotels		044	2.20	
Residential Rental, Leasing, & Licensing for Use		045	2.50		Hotel/Motel (Additional Tax) ^B		144	3.00	
Commercial Rental, Leasing, & Licensing for Use		213	2.50		Residential Rental, Leasing, & Licensing for Use		045	1.70	
Rental, Leasing, & Licensing for Use of TPP		214	3.50		Commercial Rental, Leasing, & Licensing for Use		213	1.70	
Rental, Leasing, & Licensing for Use of TPP		214	3.50		Rental Occupancy		040	1.70	
Retail Sales		011	3.50		Rental, Leasing, & Licensing for Use of TPP		040	1.70	
Retail Sales Food for Home Consumption		017	3.50		Retail Sales		011	3.00	
MRRRA Amount ^D		062	3.50		Restaurant and Bars		017	3.00	
Communications		005	3.50		Retail Sales		011	3.00	
Transporting		006	3.50		Retail Sales (Single Item Over \$1,250)		017	3.00	
Utilities		004	3.50		Retail Sales Food for Home Consumption		017	3.00	
					MRRRA Amount ^D		062	3.00	
					Communications		005	3.00	
					Transporting		006	3.00	
					Utilities		004	3.00	

CITY/TOWN NAME	REGION/ CITY CODE	BUSINESS CODE	TAX RATE	COUNTY	CITY/TOWN NAME	REGION/ CITY CODE	BUSINESS CODE	TAX RATE	COUNTY
WILLIAMS	WL			COC	WINKELMAN	WM			GLA/PNL
Advertising		018	3.50		Advertising		018	3.50	
Amusements		012	3.50		Amusements		012	3.50	
Contracting – Prime		015	3.50		Contracting – Prime		015	3.50	
Contracting – Speculative Builders		016	3.50		Contracting – Speculative Builders		016	3.50	
Contracting – Owner Builder		037	3.50		Contracting – Owner Builder		037	3.50	
Job Printing		010	3.50		Job Printing		010	3.50	
Manufactured Buildings		027	3.50		Manufactured Buildings		027	3.50	
Timbering and Other Extraction		020	3.50		Timbering and Other Extraction		020	3.50	
Severance – Metal Mining		019	0.10		Severance – Metal Mining		019	0.10	
Publication		009	3.50		Publication		009	3.50	
Hotels		044	5.50		Hotels		044	3.50	
Hotel/Motel (Additional Tax)		144	5.50		Residential Rental, Leasing, & Licensing for Use		045	3.50	
Residential Rental, Leasing, & Licensing for Use		045	3.00		Commercial Rental, Leasing, & Licensing for Use		213	3.50	
Commercial Rental, Leasing, & Licensing for Use		213	3.00		Rental, Leasing, & Licensing for Use of TPP		214	3.50	
Rental, Leasing, & Licensing for Use of TPP		214	3.50		Restaurant and Bars		011	3.50	
Retail Sales		011	4.50		Retail Sales		017	3.50	
Retail Sales Food for Home Consumption		017	3.50		Retail Sales Food for Home Consumption		062	3.50	
MRRRA Amount ^D		0315	3.50		MRRRA Amount ^D		315	3.50	
Communications		005	3.50		Communications		005	3.50	
Transporting		006	3.50		Transporting		006	3.50	
Utilities		004	3.50		Utilities		004	3.50	

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

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

MUNICIPALITIES

CITY/TOWN NAME	REGION/ CITY CODE	BUSINESS CODE	TAX RATE	COUNTY	CITY/TOWN NAME	REGION/ CITY CODE	BUSINESS CODE	TAX RATE	COUNTY
YOUNGTOWN	YT			MAR	YUMA	YM			YMA
Advertising		018	3.00		Advertising		018	1.70	
Amusements		012	3.00		Amusements		012	1.70	
Contracting – Prime		015	3.00		Contracting – Prime		015	1.70	
Contracting – Speculative Builders		016	3.00		Contracting – Speculative Builders		016	1.70	
Contracting – Owner Builder		037	3.00		Contracting – Owner Builder		037	1.70	
Job Printing		010	3.00		Job Printing		010	1.70	
Manufactured Buildings		027	3.00		Manufactured Buildings		027	1.70	
Timbering and Other Extraction		020	3.00		Timbering and Other Extraction		020	1.70	
Severance – Metal Mining		019	0.10		Severance – Metal Mining		019	0.10	
Publication		009	3.00		Publication		009	1.70	
Hotels		044	3.00		Hotels		044	1.70	
Hotel/Motel (Additional Tax) ⁸		144	2.00		Hotel/Motel (Additional Tax)		144	2.00	
Residential Rental, Leasing, & Licensing for Use		045	2.00		Residential Rental, Leasing, & Licensing for Use		045	1.70	
Commercial Rental, Leasing, & Licensing for Use		213	2.00		Commercial Rental, Leasing, & Licensing for Use		213	1.70	
Rental, Leasing, & Licensing for Use of TPP		214	3.00		Rental, Leasing, & Licensing for Use of TPP		214	1.70	
Restaurant and Bars		011	3.00		Restaurant and Bars		011	1.70	
Retail Sales		017	3.00		Restaurant & Bars (Additional Tax)		111	2.00	
Retail Sales Food for Home Consumption		062	3.00		Retail Sales		017	1.70	
MRRRA Amount ⁹		315	3.00		Retail Sales Food for Home Consumption		062	1.70	
Communications		005	3.00		MRRRA Amount ⁹		315	1.70	
Transporting		006	3.00		Communications		005	1.70	
Utilities		004	3.00		Transporting		006	1.70	
Use Tax Purchases		029	3.00		Utilities		004	1.70	
Use Tax From Inventory		030	3.00		Wastewater Utility Service		485	1.70	

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

NOTE: Hotel/Motel (Additional Tax) and Restaurant & Bars (Additional Tax) are not new taxes. They were collected by the City. As of 5/1/2015 they are collected by the Department of Revenue

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

Prepared by ADOR's City Services Team

(A) "Additional Tax" means in addition to Restaurant Tax.
 (B) If you report under Hotel (Business code 044), this city has an Additional Hotel tax rate that must be applied and reported (Business Code 144).

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

Review each City/Town for tax on Food for Home Consumption.
 (E) When reporting for Short Term Motor Vehicle you must report Business Code 214 and 114 for this City.

TABLE 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

Prepared by ADOR’s City Services Team

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

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

Medical and Adult Use Marijuana Rate Tables

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

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

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

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

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

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

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

**MEDICAL & ADULT USE MARIJUANA
Arizona State, County and City TRANSACTION PRIVILEGE TAX RATE TABLES**

May 1, 2024

Table 6 RETAIL TAX RATES FOR SALES IN MUNICIPALITIES

APACHE JUNCTION

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

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

	BUSINESS CODE	TAX RATE
Medical Marijuana Retail Sales	203	2.40
Medical Marijuana Retail Sales-Single Item Portion Over \$2,000	653	1.40
Adult Use Marijuana Retail Sales	420	2.40
Adult Use Marijuana Retail Sales-Single Item Portion Over \$2,000	669	1.40
Retail Sales (Accessories and Ancillary Products)	017	2.40
Retail Sales (Accessories/Ancillary Products)-Single Item Portion Over \$2,000	297	1.40
Use Tax Purchases	029	2.40
Use Tax Purchases-Single Item Portion Over \$2,000	299	1.40
Use Tax From Inventory	030	2.40
Medical Marijuana Restaurant	221	2.40
Medical Marijuana Restaurant (Additional Tax)	--	--
Adult Use Marijuana Restaurant	421	2.40
Adult Use Marijuana Restaurant (Additional Tax)	--	--

AVONDALE

REGION / CITY CODE: AV
COUNTY CODE: MAR

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

	BUSINESS CODE	TAX RATE
Medical Marijuana Retail Sales	203	2.50
Medical Marijuana Retail Sales-Single Item Over \$5,000	664	1.50
Adult Use Marijuana Retail Sales	420	2.50
Adult Use Marijuana Retail Sales-Single Item Over \$5,000	680	1.50
Retail Sales (Accessories and Ancillary Products)	017	2.50
Retail Sales (Accessories/Ancillary Products)-Single Item Over \$5,000	717	1.50
Use Tax Purchases	029	1.50
Use Tax Purchases-Item Over	--	--
Use Tax From Inventory	030	1.50
Medical Marijuana Restaurant	221	2.50
Medical Marijuana Restaurant (Additional Tax)	--	--
Adult Use Marijuana Restaurant	421	2.50
Adult Use Marijuana Restaurant (Additional Tax)	--	--

BENSON

REGION / CITY CODE: BS
COUNTY CODE: COH

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

	BUSINESS CODE	TAX RATE
Medical Marijuana Retail Sales	203	3.50
Medical Marijuana Retail Sales-Single Item Over \$5,000	664	1.00
Adult Use Marijuana Retail Sales	420	3.50
Adult Use Marijuana Retail Sales-Single Item Over \$5,000	680	1.00
Retail Sales (Accessories and Ancillary Products)	017	3.50
Retail Sales (Accessories/Ancillary Products)-Single Item Over \$5,000	717	1.00
Use Tax Purchases	029	3.50
Use Tax Purchases-Single Item Over \$5,000	729	1.00
Use Tax From Inventory	030	3.50
Medical Marijuana Restaurant	221	3.50
Medical Marijuana Restaurant (Additional Tax)	--	--
Adult Use Marijuana Restaurant	421	3.50
Adult Use Marijuana Restaurant (Additional Tax)	--	--

BISBEE

REGION / CITY CODE: BB
COUNTY CODE: COH

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

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

**MEDICAL & ADULT USE MARIJUANA
Arizona State, County and City TRANSACTION PRIVILEGE TAX RATE TABLES**

May 1, 2024

Table 6 RETAIL TAX RATES FOR SALES IN MUNICIPALITIES

BUCKEYE

REGION / CITY CODE: BE
COUNTY CODE: MAR

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

**BUSINESS
CODE TAX
RATE**

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

BULLHEAD CITY

REGION / CITY CODE: BH
COUNTY CODE: MOH

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

**BUSINESS
CODE TAX
RATE**

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

CAMP VERDE

REGION / CITY CODE: CE
COUNTY CODE: YAV

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

**BUSINESS
CODE TAX
RATE**

Medical Marijuana Retail Sales	203	3.65
Medical Marijuana Retail Sales-Single Item Portion Over \$5,000	656	1.00
Adult Use Marijuana Retail Sales	420	3.65
Adult Use Marijuana Retail Sales-Single Item Portion Over \$5,000	672	1.00
Retail Sales (Accessories and Ancillary Products)	017	3.65
Retail Sales (Accessories/Ancillary Products)-Single Item Portion Over \$5,000	357	1.00
Use Tax Purchases	029	3.65
Use Tax Purchases-Item Over	--	--
Use Tax From Inventory	030	3.65
Medical Marijuana Restaurant	221	3.65
Medical Marijuana Restaurant (Additional Tax)	--	--
Adult Use Marijuana Restaurant	421	3.65
Adult Use Marijuana Restaurant (Additional Tax)	--	--

CAREFREE

REGION / CITY CODE: CA
COUNTY CODE: MAR

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

**BUSINESS
CODE TAX
RATE**

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

**MEDICAL & ADULT USE MARIJUANA
Arizona State, County and City TRANSACTION PRIVILEGE TAX RATE TABLES**

May 1, 2024

Table 6 RETAIL TAX RATES FOR SALES IN MUNICIPALITIES

CASA GRANDE

REGION / CITY CODE: CG
COUNTY CODE: PNL

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

**BUSINESS
CODE TAX
RATE**

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

CAVE CREEK

REGION / CITY CODE: CK
COUNTY CODE: MAR

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

**BUSINESS
CODE TAX
RATE**

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

CHANDLER

REGION / CITY CODE: CH
COUNTY CODE: MAR

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

**BUSINESS
CODE TAX
RATE**

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

CHINO VALLEY

REGION / CITY CODE: CV
COUNTY CODE: YAV

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

**BUSINESS
CODE TAX
RATE**

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

**MEDICAL & ADULT USE MARIJUANA
Arizona State, County and City TRANSACTION PRIVILEGE TAX RATE TABLES**

May 1, 2024

Table 6 RETAIL TAX RATES FOR SALES IN MUNICIPALITIES

CLARKDALE

REGION / CITY CODE: CD
COUNTY CODE: YAV

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

**BUSINESS
CODE TAX
RATE**

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

CLIFTON

REGION / CITY CODE: CF
COUNTY CODE: GRN

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

**BUSINESS
CODE TAX
RATE**

Medical Marijuana Retail Sales	203	3.00
Medical Marijuana Retail Sales-Single Item Portion Over \$9,999	658	2.00
Adult Use Marijuana Retail Sales	420	3.00
Adult Use Marijuana Retail Sales-Single Item Portion Over \$9,999	674	2.00
Retail Sales (Accessories and Ancillary Products)	017	3.00
Retail Sales (Accessories/Ancillary Products)-Single Item Portion Over \$9,999	377	2.00
Use Tax Purchases	--	--
Use Tax Purchases-Item Over	--	--
Use Tax From Inventory	--	--
Medical Marijuana Restaurant	221	3.00
Medical Marijuana Restaurant (Additional Tax)	--	--
Adult Use Marijuana Restaurant	421	3.00
Adult Use Marijuana Restaurant (Additional Tax)	--	--

COLORADO CITY

REGION / CITY CODE: CC
COUNTY CODE: MOH

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

**BUSINESS
CODE TAX
RATE**

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

COOLIDGE

REGION / CITY CODE: CL
COUNTY CODE: PNL

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

**BUSINESS
CODE TAX
RATE**

Medical Marijuana Retail Sales	203	3.00
Medical Marijuana Retail Sales-Single Item Over \$10,000	665	1.50
Adult Use Marijuana Retail Sales	420	3.00
Adult Use Marijuana Retail Sales-Single Item Over \$10,000	681	1.50
Retail Sales (Accessories and Ancillary Products)	017	3.00
Retail Sales (Accessories/Ancillary Products)-Single Item Over \$10,000	917	1.50
Use Tax Purchases	029	3.00
Use Tax Purchases-Single Item Over \$10,000	929	1.50
Use Tax From Inventory	030	3.00
Medical Marijuana Restaurant	221	3.00
Medical Marijuana Restaurant (Additional Tax)	--	--
Adult Use Marijuana Restaurant	421	3.00
Adult Use Marijuana Restaurant (Additional Tax)	--	--

**MEDICAL & ADULT USE MARIJUANA
Arizona State, County and City TRANSACTION PRIVILEGE TAX RATE TABLES**

May 1, 2024

Table 6 RETAIL TAX RATES FOR SALES IN MUNICIPALITIES

COTTONWOOD

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

DEWEY-HUMBOLDT

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

DOUGLAS

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

DUNCAN

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

**MEDICAL & ADULT USE MARIJUANA
Arizona State, County and City TRANSACTION PRIVILEGE TAX RATE TABLES**

May 1, 2024

Table 6 RETAIL TAX RATES FOR SALES IN MUNICIPALITIES

EAGAR	BUSINESS CODE	TAX RATE	EL MIRAGE	BUSINESS CODE	TAX RATE
REGION / CITY CODE: EG			REGION / CITY CODE: EM		
COUNTY CODE: APA			COUNTY CODE: MAR		
All tax rates are expressed as percentage (%) unless otherwise noted.			All tax rates are expressed as percentage (%) unless otherwise noted.		
Medical Marijuana Retail Sales	203	3.00	Medical Marijuana Retail Sales	203	3.00
Medical Marijuana Retail Sales-Single Item Over \$1,000	651	2.00	Medical Marijuana Retail Sales-Item Over	-	-
Adult Use Marijuana Retail Sales	420	3.00	Adult Use Marijuana Retail Sales	420	3.00
Adult Use Marijuana Retail Sales-Single Item Over \$1,000	667	2.00	Adult Use Marijuana Retail Sales-Item Over	-	-
Retail Sales (Accessories and Ancillary Products)	017	3.00	Retail Sales (Accessories and Ancillary Products)	017	3.00
Retail Sales (Accessories/Ancillary Products)-Single Item Over \$1,000	157	2.00	Retail Sales (Accessories/Ancillary Products)-Item Over	-	-
Use Tax Purchases	029	3.00	Use Tax Purchases	029	3.00
Use Tax Purchases-Single Item Over \$1,000	159	2.00	Use Tax Purchases-Item Over	-	-
Use Tax From Inventory	030	3.00	Use Tax From Inventory	030	3.00
Medical Marijuana Restaurant	221	3.00	Medical Marijuana Restaurant	221	3.00
Medical Marijuana Restaurant (Additional Tax)	-	-	Medical Marijuana Restaurant (Additional Tax)	-	-
Adult Use Marijuana Restaurant	421	3.00	Adult Use Marijuana Restaurant	421	3.00
Adult Use Marijuana Restaurant (Additional Tax)	-	-	Adult Use Marijuana Restaurant (Additional Tax)	-	-

ELOY	BUSINESS CODE	TAX RATE	FLAGSTAFF	BUSINESS CODE	TAX RATE
REGION / CITY CODE: EL			REGION / CITY CODE: FS		
COUNTY CODE: PNL			COUNTY CODE: COC		
All tax rates are expressed as percentage (%) unless otherwise noted.			All tax rates are expressed as percentage (%) unless otherwise noted.		
Medical Marijuana Retail Sales	203	3.00	Medical Marijuana Retail Sales	203	2.281
Medical Marijuana Retail Sales-Single Item Portion Over \$6,000	655	1.50	Medical Marijuana Retail Sales-Item Over	-	-
Adult Use Marijuana Retail Sales	420	3.00	Adult Use Marijuana Retail Sales	420	2.281
Adult Use Marijuana Retail Sales- Single Item Portion Over \$6,000	671	1.50	Adult Use Marijuana Retail Sales-Item Over	-	-
Retail Sales (Accessories and Ancillary Products)	017	3.00	Retail Sales (Accessories and Ancillary Products)	017	2.281
Retail Sales (Accessories/Ancillary Products)-Single Item Portion Over \$6,000	337	1.50	Retail Sales (Accessories/Ancillary Products)-Item Over	-	-
Use Tax Purchases	029	3.00	Use Tax Purchases	029	2.281
Use Tax Purchases-Single Item Portion Over \$6,000	339	1.50	Use Tax Purchases-Item Over	-	-
Use Tax From Inventory	030	3.00	Use Tax From Inventory	030	2.281
Medical Marijuana Restaurant	221	5.00	Medical Marijuana Restaurant	221	4.281
Medical Marijuana Restaurant (Additional Tax)	-	-	Medical Marijuana Restaurant (Additional Tax)	-	-
Adult Use Marijuana Restaurant	421	5.00	Adult Use Marijuana Restaurant	421	4.281
Adult Use Marijuana Restaurant (Additional Tax)	-	-	Adult Use Marijuana Restaurant (Additional Tax)	-	-

**MEDICAL & ADULT USE MARIJUANA
Arizona State, County and City TRANSACTION PRIVILEGE TAX RATE TABLES**

May 1, 2024

Table 6 RETAIL TAX RATES FOR SALES IN MUNICIPALITIES

FLORENCE
REGION / CITY CODE: FL
COUNTY CODE: PNL

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

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

FOUNTAIN HILLS
REGION / CITY CODE: FH
COUNTY CODE: MAR

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

	BUSINESS CODE	TAX RATE
Medical Marijuana Retail Sales	203	2.90
Medical Marijuana Retail Sales-Item Over	--	--
Adult Use Marijuana Retail Sales	420	2.90
Adult Use Marijuana Retail Sales-Item Over	--	--
Retail Sales (Accessories/Ancillary Products)	017	2.90
Retail Sales (Accessories/Ancillary Products)-Item Over	--	--
Use Tax Purchases	029	2.90
Use Tax Purchases-Item Over	--	--
Use Tax From Inventory	030	2.90
Medical Marijuana Restaurant	221	2.90
Medical Marijuana Restaurant (Additional Tax)	--	--
Adult Use Marijuana Restaurant	421	2.90
Adult Use Marijuana Restaurant (Additional Tax)	--	--

FREDONIA
REGION / CITY CODE: FD
COUNTY CODE: COC

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

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

GILA BEND
REGION / CITY CODE: GI
COUNTY CODE: MAR

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

	BUSINESS CODE	TAX RATE
Medical Marijuana Retail Sales	203	3.50
Medical Marijuana Retail Sales-Item Over	--	--
Adult Use Marijuana Retail Sales	420	3.50
Adult Use Marijuana Retail Sales-Item Over	--	--
Retail Sales (Accessories and Ancillary Products)	017	3.50
Retail Sales (Accessories/Ancillary Products)-Item Over	--	--
Use Tax Purchases	029	1.50
Use Tax Purchases-Item Over	--	--
Use Tax From Inventory	030	1.50
Medical Marijuana Restaurant	221	3.50
Medical Marijuana Restaurant (Additional Tax)	--	--
Adult Use Marijuana Restaurant	421	3.50
Adult Use Marijuana Restaurant (Additional Tax)	--	--

**MEDICAL & ADULT USE MARIJUANA
Arizona State, County and City TRANSACTION PRIVILEGE TAX RATE TABLES**

May 1, 2024

Table 6 RETAIL TAX RATES FOR SALES IN MUNICIPALITIES

GILBERT

REGION / CITY CODE: GB
COUNTY CODE: MAR

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

BUSINESS TAX
CODE RATE

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

GLENDALE

REGION / CITY CODE: GE
COUNTY CODE: MAR

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

BUSINESS TAX
CODE RATE

Medical Marijuana Retail Sales	203	2.90
Medical Marijuana Retail Sales-Single Item Over \$5,000	664	2.20
Adult Use Marijuana Retail Sales	420	2.90
Adult Use Marijuana Retail Sales-Single Item Over \$5,000	680	2.20
Retail Sales (Accessories and Ancillary Products)	017	2.90
Retail Sales (Accessories/Ancillary Products)-Single Item Over \$5,000	717	2.20
Use Tax Purchases	029	2.90
Use Tax Purchases-Single Item Over \$5,000	729	2.20
Use Tax From Inventory	030	2.90
Medical Marijuana Restaurant	221	3.90
Medical Marijuana Restaurant (Additional Tax)	-	-
Adult Use Marijuana Restaurant	421	3.90
Adult Use Marijuana Restaurant (Additional Tax)	-	-

GLOBE

REGION / CITY CODE: GL
COUNTY CODE: GLA

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

BUSINESS TAX
CODE RATE

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

GOODYEAR

REGION / CITY CODE: GY
COUNTY CODE: MAR

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

BUSINESS TAX
CODE RATE

Medical Marijuana Retail Sales	203	2.50
Medical Marijuana Retail Sales-Single Item Over \$5,000	664	1.20
Adult Use Marijuana Retail Sales	420	2.50
Adult Use Marijuana Retail Sales-Single Item Over \$5,000	680	1.20
Retail Sales (Accessories and Ancillary Products)	017	2.50
Retail Sales (Accessories/Ancillary Products)-Single Item Over \$5,000	717	1.20
Use Tax Purchases	029	2.50
Use Tax Purchases-Single Item Over \$5,000	729	1.20
Use Tax From Inventory	030	2.50
Medical Marijuana Restaurant	221	4.00
Medical Marijuana Restaurant (Additional Tax)	-	-
Adult Use Marijuana Restaurant	421	4.00
Adult Use Marijuana Restaurant (Additional Tax)	-	-

**MEDICAL & ADULT USE MARIJUANA
Arizona State, County and City TRANSACTION PRIVILEGE TAX RATE TABLES**

May 1, 2024

Table 6 RETAIL TAX RATES FOR SALES IN MUNICIPALITIES

GUADALUPE

REGION / CITY CODE: GU
COUNTY CODE: MAR

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

**BUSINESS
CODE TAX
RATE**

Medical Marijuana Retail Sales	203	4.00
Medical Marijuana Retail Sales-Item Over	-	-
Adult Use Marijuana Retail Sales	420	4.00
Adult Use Marijuana Retail Sales-Item Over	-	-
Retail Sales (Accessories and Ancillary Products)	017	4.00
Retail Sales (Accessories/Ancillary Products)-Item Over	-	-
Use Tax Purchases	029	4.00
Use Tax Purchases-Item Over	-	-
Use Tax From Inventory	030	4.00
Medical Marijuana Restaurant	221	5.00
Medical Marijuana Restaurant (Additional Tax)	-	-
Adult Use Marijuana Restaurant	421	5.00
Adult Use Marijuana Restaurant (Additional Tax)	-	-

HAYDEN

REGION / CITY CODE: HY
COUNTY CODE: GLA

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

**BUSINESS
CODE TAX
RATE**

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

HOLBROOK

REGION / CITY CODE: HB
COUNTY CODE: NAV

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

**BUSINESS
CODE TAX
RATE**

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

HUACHUCA CITY

REGION / CITY CODE: HC
COUNTY CODE: COH

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

**BUSINESS
CODE TAX
RATE**

Medical Marijuana Retail Sales	203	1.90
Medical Marijuana Retail Sales-Item Over	-	-
Adult Use Marijuana Retail Sales	420	1.90
Adult Use Marijuana Retail Sales-Item Over	-	-
Retail Sales (Accessories and Ancillary Products)	017	1.90
Retail Sales (Accessories/Ancillary Products)-Item Over	-	-
Use Tax Purchases	029	1.90
Use Tax Purchases-Item Over	-	-
Use Tax From Inventory	030	1.90
Medical Marijuana Restaurant	221	1.90
Medical Marijuana Restaurant (Additional Tax)	-	-
Adult Use Marijuana Restaurant	421	1.90
Adult Use Marijuana Restaurant (Additional Tax)	-	-

**MEDICAL & ADULT USE MARIJUANA
Arizona State, County and City TRANSACTION PRIVILEGE TAX RATE TABLES**

May 1, 2024

Table 6 RETAIL TAX RATES FOR SALES IN MUNICIPALITIES

JEROME

REGION / CITY CODE: JO
COUNTY CODE: YAV

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

BUSINESS
CODE TAX
RATE

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

KEARNY

REGION / CITY CODE: KN
COUNTY CODE: PNL

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

BUSINESS
CODE TAX
RATE

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

KINGMAN

REGION / CITY CODE: KM
COUNTY CODE: MOH

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

BUSINESS
CODE TAX
RATE

Medical Marijuana Retail Sales	203	2.50
Medical Marijuana Retail Sales-Item Over	-	-
Adult Use Marijuana Retail Sales	420	2.50
Adult Use Marijuana Retail Sales-Item Over	-	-
Retail Sales (Accessories and Ancillary Products)	017	2.50
Retail Sales (Accessories/Ancillary Products)-Item Over	-	-
Use Tax Purchases	029	2.50
Use Tax Purchases-Item Over	-	-
Use Tax From Inventory	030	2.50
Medical Marijuana Restaurant	221	2.50
Medical Marijuana Restaurant (Additional Tax)	222	1.00
Adult Use Marijuana Restaurant	421	2.50
Adult Use Marijuana Restaurant (Additional Tax)	422	1.00

LAKE HAVASU CITY

REGION / CITY CODE: LH
COUNTY CODE: MOH

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

BUSINESS
CODE TAX
RATE

Medical Marijuana Retail Sales	203	2.00
Medical Marijuana Retail Sales-Item Over	-	-
Adult Use Marijuana Retail Sales	420	2.00
Adult Use Marijuana Retail Sales-Item Over	-	-
Retail Sales (Accessories and Ancillary Products)	017	2.00
Retail Sales (Accessories/Ancillary Products)-Item Over	-	-
Use Tax Purchases	029	2.00
Use Tax Purchases-Item Over	-	-
Use Tax From Inventory	030	2.00
Medical Marijuana Restaurant	221	2.00
Medical Marijuana Restaurant (Additional Tax)	222	1.00
Adult Use Marijuana Restaurant	421	2.00
Adult Use Marijuana Restaurant (Additional Tax)	422	1.00

**MEDICAL & ADULT USE MARIJUANA
Arizona State, County and City TRANSACTION PRIVILEGE TAX RATE TABLES**

May 1, 2024

Table 6 RETAIL TAX RATES FOR SALES IN MUNICIPALITIES

LITCHFIELD PARK
REGION / CITY CODE: LP
COUNTY CODE: MAR

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

**BUSINESS
CODE TAX
RATE**

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

MAMMOTH
REGION / CITY CODE: MH
COUNTY CODE: PNL

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

**BUSINESS
CODE TAX
RATE**

Medical Marijuana Retail Sales	203	4.00
Medical Marijuana Retail Sales-Item Over	-	-
Adult Use Marijuana Retail Sales	420	4.00
Adult Use Marijuana Retail Sales-Item Over	-	-
Retail Sales (Accessories and Ancillary Products)	017	4.00
Retail Sales (Accessories/Ancillary Products)-Item Over	-	-
Use Tax Purchases	029	2.00
Use Tax Purchases-Item Over	-	-
Use Tax From Inventory	030	2.00
Medical Marijuana Restaurant	221	4.00
Medical Marijuana Restaurant (Additional Tax)	-	-
Adult Use Marijuana Restaurant	421	4.00
Adult Use Marijuana Restaurant (Additional Tax)	-	-

MARANA
REGION / CITY CODE: MA
COUNTY CODE: PMA/PNL

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

**BUSINESS
CODE TAX
RATE**

Medical Marijuana Retail Sales	203	2.50
Medical Marijuana Retail Sales-Single Item Over \$5000	664	2.00
Adult Use Marijuana Retail Sales	420	2.50
Adult Use Marijuana Retail Sales-Single Item Over \$5000	680	2.00
Retail Sales (Accessories and Ancillary Products)	017	2.50
Retail Sales (Accessories/Ancillary Products) Single Item Over \$5000	717	2.00
Use Tax Purchases	029	2.50
Use Tax Purchases-Single Item Over \$5000	729	2.00
Use Tax From Inventory	030	2.50
Medical Marijuana Restaurant	221	2.50
Medical Marijuana Restaurant (Additional Tax)	-	-
Adult Use Marijuana Restaurant	421	2.50
Adult Use Marijuana Restaurant (Additional Tax)	-	-

MARICOPA
REGION / CITY CODE: MP
COUNTY CODE: PNL

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

**BUSINESS
CODE TAX
RATE**

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

MEDICAL & ADULT USE MARIJUANA
Arizona State, County and City TRANSACTION PRIVILEGE TAX RATE TABLES

May 1, 2024

Table 6 RETAIL TAX RATES FOR SALES IN MUNICIPALITIES

MESA	BUSINESS CODE	TAX RATE	MIAMI	BUSINESS CODE	TAX RATE
REGION / CITY CODE: ME			REGION / CITY CODE: MM		
COUNTY CODE: MAR			COUNTY CODE: GLA		
All tax rates are expressed as percentage (%) unless otherwise noted.			All tax rates are expressed as percentage (%) unless otherwise noted.		
Medical Marijuana Retail Sales	203	2.00	Medical Marijuana Retail Sales	203	2.50
Medical Marijuana Retail Sales-Item Over	--	--	Medical Marijuana Retail Sales-Item Over	--	--
Adult Use Marijuana Retail Sales	420	2.00	Adult Use Marijuana Retail Sales	420	2.50
Adult Use Marijuana Retail Sales-Item Over	--	--	Adult Use Marijuana Retail Sales-Item Over	--	--
Retail Sales (Accessories and Ancillary Products)	017	2.00	Retail Sales (Accessories and Ancillary Products)	017	2.50
Retail Sales (Accessories/Ancillary Products)-Item Over	--	--	Retail Sales (Accessories/Ancillary Products)-Item Over	--	--
Use Tax Purchases	029	2.00	Use Tax Purchases	029	2.50
Use Tax Purchases-Item Over	--	--	Use Tax Purchases-Item Over	--	--
Use Tax From Inventory	030	2.00	Use Tax From Inventory	030	2.50
Medical Marijuana Restaurant	221	2.00	Medical Marijuana Restaurant	221	2.50
Medical Marijuana Restaurant (Additional Tax)	--	--	Medical Marijuana Restaurant (Additional Tax)	--	--
Adult Use Marijuana Restaurant	421	2.00	Adult Use Marijuana Restaurant	421	2.50
Adult Use Marijuana Restaurant (Additional Tax)	--	--	Adult Use Marijuana Restaurant (Additional Tax)	--	--

NOGALES	BUSINESS CODE	TAX RATE	ORO VALLEY	BUSINESS CODE	TAX RATE
REGION / CITY CODE: NO			REGION / CITY CODE: OR		
COUNTY CODE: STC			COUNTY CODE: PMA		
All tax rates are expressed as percentage (%) unless otherwise noted.			All tax rates are expressed as percentage (%) unless otherwise noted.		
Medical Marijuana Retail Sales	203	2.00	Medical Marijuana Retail Sales	203	2.50
Medical Marijuana Retail Sales-Item Over	--	--	Medical Marijuana Retail Sales-Item Over	--	--
Adult Use Marijuana Retail Sales	420	2.00	Adult Use Marijuana Retail Sales	420	2.50
Adult Use Marijuana Retail Sales-Item Over	--	--	Adult Use Marijuana Retail Sales-Item Over	--	--
Retail Sales (Accessories and Ancillary Products)	017	2.00	Retail Sales (Accessories and Ancillary Products)	017	2.50
Retail Sales (Accessories/Ancillary Products)-Item Over	--	--	Retail Sales (Accessories/Ancillary Products)-Item Over	--	--
Use Tax Purchases	--	--	Use Tax Purchases	--	--
Use Tax Purchases-Item Over	--	--	Use Tax Purchases-Item Over	--	--
Use Tax From Inventory	--	--	Use Tax From Inventory	--	--
Medical Marijuana Restaurant	221	2.00	Medical Marijuana Restaurant	221	2.50
Medical Marijuana Restaurant (Additional Tax)	--	--	Medical Marijuana Restaurant (Additional Tax)	--	--
Adult Use Marijuana Restaurant	421	2.00	Adult Use Marijuana Restaurant	421	2.50
Adult Use Marijuana Restaurant (Additional Tax)	--	--	Adult Use Marijuana Restaurant (Additional Tax)	--	--

**MEDICAL & ADULT USE MARIJUANA
Arizona State, County and City TRANSACTION PRIVILEGE TAX RATE TABLES**

May 1, 2024

Table 6 RETAIL TAX RATES FOR SALES IN MUNICIPALITIES

PAGE
REGION / CITY CODE: PG
COUNTY CODE: COC

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

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

PARADISE VALLEY
REGION / CITY CODE: PV
COUNTY CODE: MAR

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

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

PARKER
REGION / CITY CODE: PK
COUNTY CODE: LAP

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

	BUSINESS CODE	TAX RATE
Medical Marijuana Retail Sales	203	2.00
Medical Marijuana Retail Sales-Single Item Portion Over \$2,500	663	1.00
Adult Use Marijuana Retail Sales	420	2.00
Adult Use Marijuana Retail Sales-Single Item Portion Over \$2,500	679	1.00
Retail Sales (Accessories and Ancillary Products)	017	2.00
Retail Sales (Accessories/Ancillary Products)-Single Item Portion Over \$2,500	467	1.00
Use Tax Purchases	--	--
Use Tax Purchases-Item Over	--	--
Use Tax From Inventory	--	--
Medical Marijuana Restaurant	221	4.00
Medical Marijuana Restaurant (Additional Tax)	--	--
Adult Use Marijuana Restaurant	421	4.00
Adult Use Marijuana Restaurant (Additional Tax)	--	--

PATAGONIA
REGION / CITY CODE: PA
COUNTY CODE: STC

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

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

**MEDICAL & ADULT USE MARIJUANA
Arizona State, County and City TRANSACTION PRIVILEGE TAX RATE TABLES**

May 1, 2024

Table 6 RETAIL TAX RATES FOR SALES IN MUNICIPALITIES

PAYSON

REGION / CITY CODE: PS
COUNTY CODE: GLA

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

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

PEORIA

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

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

	BUSINESS CODE	TAX RATE
Medical Marijuana Retail Sales	203	1.80
Medical Marijuana Retail Sales-Item Over	--	--
Adult Use Marijuana Retail Sales	420	1.80
Adult Use Marijuana Retail Sales-Item Over	--	--
Retail Sales (Accessories and Ancillary Products)	017	1.80
Retail Sales (Accessories/Ancillary Products)-Item Over	--	--
Use Tax Purchases	029	1.80
Use Tax Purchases-Item Over	--	--
Use Tax From Inventory	030	1.80
Medical Marijuana Restaurant	221	2.80
Medical Marijuana Restaurant (Additional Tax)	--	--
Adult Use Marijuana Restaurant	421	2.80
Adult Use Marijuana Restaurant (Additional Tax)	--	--

PHOENIX

REGION / CITY CODE: PX
COUNTY CODE: MAR

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

	BUSINESS CODE	TAX RATE
Medical Marijuana Retail Sales	203	2.30
Medical Marijuana Retail Sales-Single Item Portion Over \$13,886	685	2.00
Adult Use Marijuana Retail Sales	420	2.30
Adult Use Marijuana Retail Sales-Single Item Portion Over \$13,886	684	2.00
Retail Sales (Accessories and Ancillary Products)	017	2.30
Retail Sales (Accessories/Ancillary Products)-Single Item Portion Over \$13,886	164	2.00
Use Tax Purchases	029	2.30
Use Tax Purchases-Single Item Portion Over \$13,886	168	2.00
Use Tax From Inventory	030	2.30
Medical Marijuana Restaurant	221	2.30
Medical Marijuana Restaurant (Additional Tax)	--	--
Adult Use Marijuana Restaurant	421	2.30
Adult Use Marijuana Restaurant (Additional Tax)	--	--

PIMA

REGION / CITY CODE: PM
COUNTY CODE: GRA

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

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

**MEDICAL & ADULT USE MARIJUANA
Arizona State, County and City TRANSACTION PRIVILEGE TAX RATE TABLES**

May 1, 2024

Table 6 RETAIL TAX RATES FOR SALES IN MUNICIPALITIES

PINETOP-LAKESIDE

REGION / CITY CODE: PP
COUNTY CODE: NAV

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

BUSINESS TAX
CODE RATE

Medical Marijuana Retail Sales	203	3.00
Medical Marijuana Retail Sales-Single Item Portion Over \$5,000	656	1.50
Adult Use Marijuana Retail Sales	420	3.00
Adult Use Marijuana Retail Sales-Single Item Portion Over \$5,000	672	1.50
Retail Sales (Accessories and Ancillary Products)	017	3.00
Retail Sales (Accessories/Ancillary Products)-Single Item Portion Over \$5,000	357	1.50
Use Tax Purchases	-	-
Use Tax Purchases-Item Over	-	-
Use Tax From Inventory	-	-
Medical Marijuana Restaurant	221	3.00
Medical Marijuana Restaurant (Additional Tax)	222	2.00
Adult Use Marijuana Restaurant	421	3.00
Adult Use Marijuana Restaurant (Additional Tax)	422	2.00

PRESCOTT

REGION / CITY CODE: PR
COUNTY CODE: YAV

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

BUSINESS TAX
CODE RATE

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

PRESCOTT VALLEY

REGION / CITY CODE: PL
COUNTY CODE: YAV

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

BUSINESS TAX
CODE RATE

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

QUARTZSITE

REGION / CITY CODE: QZ
COUNTY CODE: LAP

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

BUSINESS TAX
CODE RATE

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

**MEDICAL & ADULT USE MARIJUANA
Arizona State, County and City TRANSACTION PRIVILEGE TAX RATE TABLES**

May 1, 2024

Table 6 RETAIL TAX RATES FOR SALES IN MUNICIPALITIES

QUEEN CREEK

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

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

	BUSINESS CODE	TAX RATE
Medical Marijuana Retail Sales	203	2.25
Medical Marijuana Retail Sales-Item Over	--	--
Adult Use Marijuana Retail Sales	420	2.25
Adult Use Marijuana Retail Sales-Item Over	--	--
Retail Sales (Accessories and Ancillary Products)	017	2.25
Retail Sales (Accessories/Ancillary Products)-Item Over	--	--
Use Tax Purchases	029	2.25
Use Tax Purchases-Item Over	--	--
Use Tax From Inventory	030	2.25
Medical Marijuana Restaurant	221	2.25
Medical Marijuana Restaurant (Additional Tax)	--	--
Adult Use Marijuana Restaurant	421	2.25
Adult Use Marijuana Restaurant (Additional Tax)	--	--

QUEEN CREEK SPECIAL DISTRICT

REGION / CITY CODE: QD
COUNTY CODE: MAR

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

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

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

SAFFORD

REGION / CITY CODE: SF
COUNTY CODE: GRA

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

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

SAHUARITA

REGION / CITY CODE: SA
COUNTY CODE: PMA

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

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

**MEDICAL & ADULT USE MARIJUANA
Arizona State, County and City TRANSACTION PRIVILEGE TAX RATE TABLES**

May 1, 2024

Table 6 RETAIL TAX RATES FOR SALES IN MUNICIPALITIES

SAN LUIS

REGION / CITY CODE: SU COUNTY CODE: YMA	BUSINESS CODE	TAX RATE
All tax rates are expressed as percentage (%) unless otherwise noted.		
Medical Marijuana Retail Sales	203	4.00
Medical Marijuana Retail Sales-Single Item Portion Over \$2,500	663	1.50
Adult Use Marijuana Retail Sales	420	4.00
Adult Use Marijuana Retail Sales-Single Item Portion Over \$2,500	679	1.50
Retail Sales (Accessories and Ancillary Products)	017	4.00
Retail Sales (Accessories/Ancillary Products)-Single Item Portion Over \$2,500	467	1.50
Use Tax Purchases	029	4.00
Use Tax Purchases-Single Item Portion Over \$2,500	469	1.50
Use Tax From Inventory	030	4.00
Medical Marijuana Restaurant	221	4.00
Medical Marijuana Restaurant (Additional Tax)	-	-
Adult Use Marijuana Restaurant	421	4.00
Adult Use Marijuana Restaurant (Additional Tax)	-	-

SCOTTSDALE

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

SEDONA

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

SHOW LOW

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

**MEDICAL & ADULT USE MARIJUANA
Arizona State, County and City TRANSACTION PRIVILEGE TAX RATE TABLES**

May 1, 2024

Table 6 RETAIL TAX RATES FOR SALES IN MUNICIPALITIES

SIERRA VISTA

REGION / CITY CODE: SR
COUNTY CODE: COH

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

**BUSINESS TAX
CODE RATE**

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

SNOWFLAKE

REGION / CITY CODE: SN
COUNTY CODE: NAV

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

**BUSINESS TAX
CODE RATE**

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

SOMERTON

REGION / CITY CODE: SO
COUNTY CODE: YMA

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

**BUSINESS TAX
CODE RATE**

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

SOUTH TUCSON

REGION / CITY CODE: ST
COUNTY CODE: PMA

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

**BUSINESS TAX
CODE RATE**

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

**MEDICAL & ADULT USE MARIJUANA
Arizona State, County and City TRANSACTION PRIVILEGE TAX RATE TABLES**

May 1, 2024

Table 6 RETAIL TAX RATES FOR SALES IN MUNICIPALITIES

SPRINGERVILLE

REGION / CITY CODE: SV
COUNTY CODE: APA

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

**BUSINESS
CODE TAX
RATE**

Medical Marijuana Retail Sales	203	3.00
Medical Marijuana Retail Sales-Single Item Portion Over \$1,000	660	2.00
Adult Use Marijuana Retail Sales	420	3.00
Adult Use Marijuana Retail Sales-Single Item Portion Over \$1,000	676	2.00
Retail Sales (Accessories and Ancillary Products)	017	3.00
Retail Sales (Accessories/Ancillary Products)-Single Item Portion Over \$1,000	397	2.00
Use Tax Purchases	-	-
Use Tax Purchases-Item Over	-	-
Use Tax From Inventory	-	-
Medical Marijuana Restaurant	221	3.00
Medical Marijuana Restaurant (Additional Tax)	-	-
Adult Use Marijuana Restaurant	421	3.00
Adult Use Marijuana Restaurant (Additional Tax)	-	-

ST JOHN'S

REGION / CITY CODE: SJ
COUNTY CODE: APA

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

**BUSINESS
CODE TAX
RATE**

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

STAR VALLEY

REGION / CITY CODE: SY
COUNTY CODE: GLA

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

**BUSINESS
CODE TAX
RATE**

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

SUPERIOR

REGION / CITY CODE: SI
COUNTY CODE: PNL

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

**BUSINESS
CODE TAX
RATE**

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

**MEDICAL & ADULT USE MARIJUANA
Arizona State, County and City TRANSACTION PRIVILEGE TAX RATE TABLES**

May 1, 2024

Table 6 RETAIL TAX RATES FOR SALES IN MUNICIPALITIES

SURPRISE

REGION / CITY CODE: SP
COUNTY CODE: MAR

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

**BUSINESS TAX
CODE RATE**

Medical Marijuana Retail Sales	203	2.20
Medical Marijuana Retail Sales-Item Over	-	-
Adult Use Marijuana Retail Sales	420	2.20
Adult Use Marijuana Retail Sales-Item Over	-	-
Retail Sales (Accessories and Ancillary Products)	017	2.20
Retail Sales (Accessories/Ancillary Products)-Item Over	-	-
Use Tax Purchases	029	2.20
Use Tax Purchases-Item Over	-	-
Use Tax From Inventory	030	2.20
Medical Marijuana Restaurant	221	3.20
Medical Marijuana Restaurant (Additional Tax)	-	-
Adult Use Marijuana Restaurant	421	3.20
Adult Use Marijuana Restaurant (Additional Tax)	-	-

TAYLOR

REGION / CITY CODE: TL
COUNTY CODE: NAV

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

**BUSINESS TAX
CODE RATE**

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

TEMPE

REGION / CITY CODE: TE
COUNTY CODE: MAR

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

**BUSINESS TAX
CODE RATE**

Medical Marijuana Retail Sales	203	1.80
Medical Marijuana Retail Sales-Item Over	-	-
Adult Use Marijuana Retail Sales	420	1.80
Adult Use Marijuana Retail Sales-Item Over	-	-
Retail Sales (Accessories and Ancillary Products)	017	1.80
Retail Sales (Accessories/Ancillary Products)-Item Over	-	-
Use Tax Purchases	029	1.80
Use Tax Purchases-Item Over	-	-
Use Tax From Inventory	030	1.80
Medical Marijuana Restaurant	221	1.80
Medical Marijuana Restaurant (Additional Tax)	-	-
Adult Use Marijuana Restaurant	421	1.80
Adult Use Marijuana Restaurant (Additional Tax)	-	-

THATCHER

REGION / CITY CODE: TC
COUNTY CODE: GRA

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

**BUSINESS TAX
CODE RATE**

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

**MEDICAL & ADULT USE MARIJUANA
Arizona State, County and City TRANSACTION PRIVILEGE TAX RATE TABLES**

May 1, 2024

Table 6 RETAIL TAX RATES FOR SALES IN MUNICIPALITIES

TOLLESON

REGION / CITY CODE: TN
COUNTY CODE: MAR

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

**BUSINESS
CODE TAX
RATE**

Medical Marijuana Retail Sales	203	2.50
Medical Marijuana Retail Sales-Single Item Portion Over \$5,000	656	2.00
Adult Use Marijuana Retail Sales	420	2.50
Adult Use Marijuana Retail Sales-Single Item Portion Over \$5,000	672	2.00
Retail Sales (Accessories and Ancillary Products)	017	2.50
Retail Sales (Accessories/Ancillary Products)-Single Item Portion Over \$5,000	357	2.00
Use Tax Purchases	029	2.50
Use Tax Purchases-Single Item Portion Over \$5,000	359	2.00
Use Tax From Inventory	030	2.50
Medical Marijuana Restaurant	221	2.50
Medical Marijuana Restaurant (Additional Tax)	-	-
Adult Use Marijuana Restaurant	421	2.50
Adult Use Marijuana Restaurant (Additional Tax)	-	-

TOMBSTONE

REGION / CITY CODE: TS
COUNTY CODE: COH

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

**BUSINESS
CODE TAX
RATE**

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

TUCSON

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

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

**BUSINESS
CODE TAX
RATE**

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

TUSAYAN

REGION / CITY CODE: TY
COUNTY CODE: COC

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

**BUSINESS
CODE TAX
RATE**

Medical Marijuana Retail Sales	203	2.00
Medical Marijuana Retail Sales-Item Over	-	-
Adult Use Marijuana Retail Sales	420	2.00
Adult Use Marijuana Retail Sales-Item Over	-	-
Retail Sales (Accessories and Ancillary Products)	017	2.00
Retail Sales (Accessories/Ancillary Products)-Item Over	-	-
Use Tax Purchases	-	-
Use Tax Purchases-Item Over	-	-
Use Tax From Inventory	-	-
Medical Marijuana Restaurant	221	4.00
Medical Marijuana Restaurant (Additional Tax)	-	-
Adult Use Marijuana Restaurant	421	4.00
Adult Use Marijuana Restaurant (Additional Tax)	-	-

**MEDICAL & ADULT USE MARIJUANA
Arizona State, County and City TRANSACTION PRIVILEGE TAX RATE TABLES**

May 1, 2024

Table 6 RETAIL TAX RATES FOR SALES IN MUNICIPALITIES

WELLTON

REGION / CITY CODE: WT
COUNTY CODE: YMA

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

**BUSINESS TAX
CODE RATE**

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

WICKENBURG

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

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

**BUSINESS TAX
CODE RATE**

Medical Marijuana Retail Sales	203	2.20
Medical Marijuana Retail Sales-Single Item Over \$5,000	664	1.69
Adult Use Marijuana Retail Sales	420	2.20
Adult Use Marijuana Retail Sales-Single Item Over \$5,000	680	1.69
Retail Sales (Accessories and Ancillary Products)	017	2.20
Retail Sales (Accessories/Ancillary Products)-Single Item Over \$5,000	717	1.69
Use Tax Purchases	-	-
Use Tax Purchases-Item Over	-	-
Use Tax From Inventory	-	-
Medical Marijuana Restaurant	221	2.20
Medical Marijuana Restaurant (Additional Tax)	-	-
Adult Use Marijuana Restaurant	421	2.20
Adult Use Marijuana Restaurant (Additional Tax)	-	-

WILLCOX

REGION / CITY CODE: WC
COUNTY CODE: COH

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

**BUSINESS TAX
CODE RATE**

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

WILLIAMS

REGION / CITY CODE: WL
COUNTY CODE: COC

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

**BUSINESS TAX
CODE RATE**

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

**MEDICAL & ADULT USE MARIJUANA
Arizona State, County and City TRANSACTION PRIVILEGE TAX RATE TABLES**

May 1, 2024

Table 6 RETAIL TAX RATES FOR SALES IN MUNICIPALITIES

WINKELMAN

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

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

**BUSINESS TAX
CODE RATE**

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

WINSLOW

REGION / CITY CODE: WS
COUNTY CODE: NAV

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

**BUSINESS TAX
CODE RATE**

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

YOUNGTOWN

REGION / CITY CODE: YT
COUNTY CODE: MAR

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

**BUSINESS TAX
CODE RATE**

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

YUMA

REGION / CITY CODE: YM
COUNTY CODE: YMA

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

**BUSINESS TAX
CODE RATE**

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



Town of Huachuca City

The Sunset City

500 N Gonzales Blvd • Huachuca City, Arizona 85616

Phone: (520) 456-1354 • TDD: (520) 456-1353 • Fax: (520) 456-2230

ORDINANCE NO. 2024-01

AN ORDINANCE OF THE MAYOR AND TOWN COUNCIL OF THE TOWN OF HUACHUCA CITY, COCHISE COUNTY, ARIZONA, AMENDING THE TOWN CODE TITLE 5 “BUSINESS LICENSES AND REGULATIONS,” CHAPTER 5.05 “BUSINESS LICENSES,” TO ADOPT CHANGES TO THE REQUIREMENTS FOR ISSUANCE OF A BUSINESS LICENSE.

WHEREAS, the Town Council of the Town of Huachuca City has adopted by Resolution No. 84-002 a code known as the Town Code of the Town of Huachuca City, Arizona [the “Code”], and has amended and republished the Code from time to time, as authorized by A.R.S. 9-240 (B) (28) and Town Ordinance No. 15-02; and

WHEREAS, the Code, Chapter 5.05 “BUSINESS LICENSES” establishes the requirements and procedures for issuance of a business license; and

WHEREAS, pursuant to A.R.S. 9-240 (B)(10), (18) & (19), the Town is authorized to regulate and license business activities conducted within the Town; and

WHEREAS, the Town Council has determined that it would be in the best interests of the Town and its residents to adopt certain amendments to the Town’s requirements and procedures for issuance of business licenses; and

WHEREAS, as required by the Code, section 2.25.040, this Ordinance was first read at a public meeting of the Town Council on April 11, 2024, and at a subsequent meeting on April 25, 2024.

NOW, THEREFORE, BE IT ORDAINED by the Mayor and Council of the Town of Huachuca City, as follows:

SECTION 1. The Code, Chapter 5.05 “BUSINESS LICENSES,” section 5.05.040 “Clerk to issue and renew licenses,” is amended with deletions in ~~strikeout text~~ and additions in underlined text:

05.05.040 Clerk to issue and renew business licenses.

The clerk shall issue and renew licenses in accordance with the provisions of this chapter. If ~~the business is to be located within the town limits, the business location must be inspected and approved by the building official, or his designated representative, prior to the issuance~~

~~of the business license to ensure the building and site meet the provisions of the building code, as well as the minimum requirements for zoning, safety, fire, Americans with Disabilities Act, and town regulations and ordinances. The building official will issue a certificate of occupancy once he is satisfied the location meets all the requirements, at which time the business license will be issued. If the business is to be located within the Town limits, a zoning compliance certificate must be obtained from the Building Official before a business license can be issued. Upon verification by the Building Official that the business is in the approved zoning, the Clerk may issue a license to the applicant before the formal zoning compliance certificate is approved by the Building Official, and that the determination from the Building Official concerning the zoning compliance certificate be forthcoming in a period not to exceed five business days.~~

Exceptions. A zoning compliance certificate shall not be required for the following:

_____ (A) The renewal of a business license by the original holder of the license for the same use at the same location.

_____ (B) The issuance of a new business license for a use permitted within a commercial building or shopping center developed and constructed in conformance with a site plan approved by the Building Official

_____ (C) The business is located outside the limits of the Town.

SECTION 2. All ordinances, parts of ordinances, resolutions, parts of resolutions, policies, and parts of policies in conflict with the provisions of this Ordinance, or any part hereof, are hereby repealed.

SECTION 3. If any section, subsection or portion of this Ordinance is for any reason held to be invalid or unenforceable by the decision of a court of competent jurisdiction, such decision shall not affect the validity or enforceability of the remaining portions hereof.

SECTION 4. The Town Clerk is hereby directed, pursuant to the Code, sections 2.25.080 and 2.25.090, to post this Ordinance in three or more public places within the town and on the town's website, and to publish this Ordinance as required by A.R.S. 9-812; 9-813 and 39-204 (C)(3).

PASSED AND ADOPTED BY THE MAYOR AND TOWN COUNCIL OF THE TOWN OF HUACHUCA CITY, COCHISE COUNTY, ARIZONA, THIS 25th DAY OF APRIL, 2024.

Johann Wallace, Mayor

ATTEST:

Brandy Thorpe, Town Clerk

Approved as to Form:

Thomas Benavidez, Town Attorney

Town of Huachuca City

PROCLAMATION NO. 2024-09

A PROCLAMATION OF THE MAYOR OF THE TOWN OF HUACHUCA CITY, COCHISE COUNTY, ARIZONA, DECLARING THE MONTH OF MAY, 2024, AS "ASIAN AMERICAN AND PACIFIC ISLANDER HERITAGE MONTH" IN THE TOWN OF HUACHUCA CITY.

WHEREAS, Asian Americans and Pacific Islanders have a rich heritage thousands of years old; and

WHEREAS, the month of May was chosen to commemorate the immigration of the first Japanese to the United States in May 1843, and to mark the anniversary of the completion of the transcontinental railroad on May 10, 1869, by a majority of Chinese immigrant workers who laid the tracks; and

WHEREAS, Asian Americans and Pacific Islanders bring a diversity that represents one of our greatest strengths, and by recognizing their contributions and accomplishments, we celebrate the importance of inclusion to building a brighter future for all of our citizens; and

WHEREAS, Asian Americans and Pacific Islanders have made valuable contributions to all areas of life in southern Arizona including government, business, arts and sciences, medicine, education, law enforcement, and the military for more than a century; and

WHEREAS, Asian American and Pacific Islander Heritage Month reminds us to appreciate and validate the diversity and character of our town and the surrounding region; and

NOW, THEREFORE, I, Johann R. Wallace, Mayor of the Town of Huachuca City, Arizona, by the authority vested in me by the laws of the State of Arizona and Town Code and by this Proclamation hereby declare May, 2024, as "Asian American and Pacific Islander Heritage Month" in the Town of Huachuca City.

PROCLAIMED by the Mayor of the Town of Huachuca City, Cochise County, Arizona, this 25th day of April, 2024.

Johann R. Wallace, Mayor

ATTEST:

Brandye Thorpe, Town Clerk

Thomas Benavidez, Town Attorney

Town of Huachuca City

PROCLAMATION NO. 2024-10

A PROCLAMATION OF THE MAYOR OF THE TOWN OF HUACHUCA CITY, COCHISE COUNTY, ARIZONA, DECLARING THE MONTH OF MAY, 2024, AS "OLDER AMERICANS MONTH" IN THE TOWN OF HUACHUCA CITY.

WHEREAS, Huachuca City is blessed to have a growing number of older Americans who contribute their strength, wisdom, and experience to our community; and

WHEREAS, our communities benefit when people of all ages, abilities, and backgrounds are welcomed, included, and supported; and

WHEREAS, Huachuca City recognizes the need to create a community that provides the services and support that older Americans need to thrive and live independently for as long as possible; and

WHEREAS, the 2024 theme for Older Americans Month is "Powered by Connection," which recognizes the profound impact that meaningful relationships and social connections have on our health and well-being; and

WHEREAS, Huachuca City is committed to being a community that embraces and supports our older residents by maintaining meaningful and regular connections with them to improve their independence and emotional wellbeing.

NOW, THEREFORE, I, Johann R. Wallace, Mayor of the Town of Huachuca City, Arizona, by the authority vested in me by the laws of the State of Arizona and Town Code and by this Proclamation hereby declare May, 2024, as "Older Americans Month" in the Town of Huachuca City. I urge every resident to recognize the vital role that connectedness plays in supporting independence and aging in place by combatting isolation, loneliness, and other health issues.

PROCLAIMED by the Mayor of the Town of Huachuca City, Cochise County, Arizona, this 25th day of April, 2024.

Johann R. Wallace, Mayor

ATTEST:

Brandye Thorpe, Town Clerk

Thomas Benavidez, Town Attorney