

TABLE 2					MUNICIPALITIES					All tax rates are expressed as percentages (%) unless otherwise noted.									
CITY/TOWN NAME	REGION CODE	BUSINESS CODE	TAX RATE	COUNTY	CITY/TOWN NAME	REGION CODE	BUSINESS CODE	TAX RATE	COUNTY	CITY/TOWN NAME	REGION CODE	BUSINESS CODE	TAX RATE	COUNTY	CITY/TOWN NAME	REGION CODE	BUSINESS CODE	TAX RATE	COUNTY
APACHE JUNCTION	AJ			MAR/PNL	AVONDALE	AV			MAR	BENSON	BS			COH					
Advertising		018	2.40		Advertising		018	2.50		Advertising			018	3.50					
Amusements		012	2.40		Amusements		012	2.50		Amusements			012	3.50					
Contracting – Prime		015	2.40		Contracting – Prime		015	2.50		Contracting – Prime			015	4.00					
Contracting – Speculative Builders		016	2.40		Contracting – Speculative Builders		016	2.50		Contracting – Speculative Builders			016	4.00					
Contracting – Owner Builder		037	2.40		Contracting – Owner Builder		037	2.50		Contracting – Owner Builder			037	4.00					
Feed at Wholesale		116	2.40		Job Printing		010	2.50		Job Printing			010	3.50					
Job Printing		010	2.40		Manufactured Buildings		027	2.50		Manufactured Buildings			027	3.50					
Manufactured Buildings		027	2.40		Timbering and Other Extraction		020	2.50		Timbering and Other Extraction			020	3.50					
Timbering and Other Extraction		020	2.40		Severance – Metal Mining		019	0.10		Severance – Metal Mining			019	0.10					
Severance – Metal Mining		019	0.10		Publication		009	2.50		Publication			009	3.50					
Publication		009	2.40		Hotels		044	2.50		Hotels			044	3.50					
Hotels		044	2.40		Hotel/Motel (Additional Tax) ^B		144	2.00		Hotel/Motel (Additional Tax) ^B			144	2.00					
Hotel/Motel (Additional Tax) ^B		144	2.40		Residential Rental, Leasing and Licensing for Use		045	2.50		Residential Rental, Leasing, & Licensing for Use			045	2.50					
Residential Rental, Leasing and Licensing for Use		045	2.20		Commercial Rental, Leasing, & Licensing for Use		213	2.50		Commercial Rental, Leasing, & Licensing for Use			213	2.50					
Commercial Rental, Leasing, & Licensing for Use		213	2.20		Rental, Leasing, & Licensing for Use of TPP		214	2.50		Rental, Leasing, & Licensing for Use of TPP			214	2.50					
Rental Occupancy		040	2.20		Restaurant and Bars		011	2.50		Restaurant and Bars			011	3.50					
Rental, Leasing, & Licensing for Use of TPP		214	2.40		Retail Sales		017	2.50		Retail Sales			017	3.50					
Restaurant and Bars		011	2.40		Retail Sales (Single Item Over \$5,000)		717	1.50		Retail Sales (Single Item over \$5,000)			717	1.00					
Retail Sales		017	2.40		Retail Sales Food for Home Consumption		062	2.50		Retail Sales Food for Home Consumption			062	3.50					
Retail Sales (Single Item Portion Over \$2,000)		297	1.40		MRRA Amount ^D		315	2.50		MRRA Amount ^D			315	3.50					
Retail Sales Food for Home Consumption		062	2.40		Communications		005	2.50		Communications			005	3.50					
MRRA Amount ^D		315	2.40		Transporting		006	2.50		Transporting			006	3.50					
Communications		005	3.40		Utilities		004	2.50		Utilities			004	3.50					
Transporting		006	2.40		Use Tax Purchases		029	1.50											
Utilities		004	3.40		Use Tax From Inventory		030	1.50											
Use Tax Purchases		029	2.40																
Use Tax (Single Item Portion Over \$2,000)		299	1.40																
Use Tax From Inventory		030	2.40																
CITY/TOWN NAME	REGION CODE	BUSINESS CODE	TAX RATE	COUNTY	CITY/TOWN NAME	REGION CODE	BUSINESS CODE	TAX RATE	COUNTY	CITY/TOWN NAME	REGION CODE	BUSINESS CODE	TAX RATE	COUNTY	CITY/TOWN NAME	REGION CODE	BUSINESS CODE	TAX RATE	COUNTY
BISBEE	BB			COH	BUCKEYE	BE			MAR	BULLHEAD CITY	BH			MOH					
Advertising		018	3.50		Advertising		018	3.00		Advertising			018	2.00					
Amusements		012	3.50		Amusements		012	3.00		Amusements			012	2.00					
Contracting – Prime		015	3.50		Contracting – Prime		015	3.00		Contracting – Prime			015	2.00					
Contracting – Speculative Builders		016	3.50		Contracting – Speculative Builders		016	3.00		Contracting – Speculative Builders			016	2.00					
Contracting – Owner Builder		037	3.50		Contracting – Owner Builder		037	3.00		Contracting – Owner Builder			037	2.00					
Feed at Wholesale		116	3.50		Feed at Wholesale		116	3.00		Job Printing			010	2.00					
Job Printing		010	3.50		Job Printing		010	3.00		Jet Fuel Sales (cents per gallon)			049	0.03¢					
Manufactured Buildings		027	3.50		Manufactured Buildings		027	3.00		Manufactured Buildings			027	2.00					
Timbering and Other Extraction		020	3.50		Timbering and Other Extraction		020	3.00		Timbering and Other Extraction			020	2.00					
Severance – Metal Mining		019	0.10		Severance – Metal Mining		019	0.10		Severance – Metal Mining			019	0.10					
Publication		009	3.50		Publication		009	3.00		Publication			009	2.00					
Hotels		044	3.50		Hotels		044	3.00		Hotels			044	2.00					
Hotel/Motel (Additional Tax) ^B		144	2.50		Hotel/Motel (Additional Tax) ^B		144	3.00		Hotel/Motel (Additional Tax) ^B			144	3.00					
Residential Rental, Leasing, & Licensing for Use		045	3.50		Residential Rental, Leasing, & Licensing for Use		045	2.00		Commercial Rental, Leasing, & Licensing for Use			213	2.00					
Commercial Rental, Leasing, & Licensing for Use		213	3.50		Commercial Rental, Leasing, & Licensing for Use		213	2.00		Rental, Leasing, & Licensing for Use of TPP			214	2.00					
Rental, Leasing, & Licensing for Use of TPP		214	3.50		Rental Occupancy		040	2.00		Restaurant and Bars			011	2.00					
Restaurant and Bars		011	3.50		Rental, Leasing, & Licensing for Use of TPP		214	3.00		Retail Sales			017	2.00					
Retail Sales		017	3.50		Restaurant and Bars		011	3.00		MRRA Amount ^D			315	2.00					
Retail Sales Food for Home Consumption		062	3.50		Retail Sales		017	3.00		Communications			005	2.00					
MRRA Amount ^D		315	3.50		Retail Sales (Single Item over \$1,999.99)		307	1.10		Transporting			006	2.00					
Communications		005	3.50		Retail Sales Food for Home Consumption		062	3.00		Utilities			004	2.00					
Transporting		006	3.50		MRRA Amount ^D		315	3.00		Jet Fuel Use Tax (cents per gallon)			051	0.03¢					
Utilities		004	3.50		Communications		005	4.00		Use Tax Purchases			029	2.00					
					Transporting		006	3.00		Use Tax From Inventory			030	2.00					
					Utilities		004	3.00											

(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.