

Hotel/Motel (Additional Tax) Code 144-Releasable Monthly City Tax Collections (shown as reporting month with actual sales in the prior month)

	Tax Rate	January 2025	January 2024	% Change	February 2025	February 2024	% Change	March 2025	March 2024	% Change	April 2025	April 2024	% Change
Apache Junction	2.4%	\$9,126.10	\$8,343.42	9.4%		\$16,779.09	-100.0%		\$13,317.58	-100.0%		\$17,310.28	-100.0%
Avondale	2.0%	\$85,671.96	\$77,975.55	9.9%		\$48,286.51	-100.0%		\$63,974.17	-100.0%		\$66,368.87	-100.0%
Benson	2.0%	\$31,231.41	\$32,523.28	-4.0%		\$6,899.83	-100.0%		\$9,510.09	-100.0%		\$9,118.81	-100.0%
Bisbee	2.5% to 5.0% Eff. 3/1/21	\$25,250.03	\$31,264.37	-19.2%		\$29,092.86	-100.0%		\$39,937.10	-100.0%		\$38,519.66	-100.0%
Buckeye	3.0%	\$43,059.35	\$14,138.78	204.5%		\$123,788.23	-100.0%		\$70,101.13	-100.0%		\$81,517.90	-100.0%
Bullhead City	3.0%	\$20,937.17	\$23,285.37	-10.1%		\$27,910.93	-100.0%		\$33,646.47	-100.0%		\$39,145.75	-100.0%
Camp Verde	3.0%	\$14,257.92	\$13,509.99	5.5%		\$10,060.54	-100.0%		\$14,907.76	-100.0%		\$53,130.64	-100.0%
Casa Grande	2% to 5.0% Eff. 12/1/22	\$93,017.50	\$117,523.97	-20.9%		\$106,825.95	-100.0%		\$142,828.05	-100.0%		\$145,304.00	-100.0%
Cave Creek	4.0%	\$21,378.54	\$18,762.21	13.9%		\$21,351.93	-100.0%		\$26,312.66	-100.0%		\$35,785.30	-100.0%
Chandler	2.9%	\$369,103.18	\$319,788.85	15.4%		\$427,964.21	-100.0%		\$548,417.55	-100.0%		\$638,645.38	-100.0%
Cottonwood	3.0% to 3.5% Eff. 11/1/18	\$53,691.35	\$45,393.68	18.3%		\$44,518.87	-100.0%		\$47,007.02	-100.0%		\$74,150.56	-100.0%
Fountain Hills	4.0%	\$74,913.55	\$38,789.73	93.1%		\$54,069.50	-100.0%		\$121,616.96	-100.0%		\$105,935.77	-100.0%
Gilbert	2.8% to 5.0% Eff. 1/1/25	\$132,404.23	\$113,460.54	16.7%		\$198,990.17	-100.0%		\$211,457.66	-100.0%		\$233,338.00	-100.0%
Glendale	5.0%	\$448,701.21	\$346,938.81	29.3%		\$372,011.08	-100.0%		\$636,300.75	-100.0%		\$622,602.66	-100.0%
Globe	3.0%	\$15,660.06	\$12,926.42	21.1%		\$13,356.43	-100.0%		\$18,880.65	-100.0%		\$19,134.37	-100.0%
Goodyear	2.5%	\$96,830.03	\$82,855.83	16.9%		\$103,236.97	-100.0%		\$146,360.77	-100.0%		\$177,572.85	-100.0%
Holbrook	2.0%	\$24,676.06	\$29,325.98	-15.9%		\$16,040.22	-100.0%		\$14,486.07	-100.0%		\$22,673.55	-100.0%
Kingman	4.0%	\$102,685.96	\$111,879.29	-8.2%		\$108,863.86	-100.0%		\$112,696.40	-100.0%		\$136,449.29	-100.0%
Lake Havasu City	3.0%	\$102,998.08	\$107,786.53	-4.4%		\$140,405.91	-100.0%		\$178,551.49	-100.0%		\$234,393.47	-100.0%
Marana	6.0%	\$217,348.12	\$212,259.35	2.4%		\$269,014.54	-100.0%		\$302,050.55	-100.0%		\$337,612.39	-100.0%
Mesa	5.0%	\$531,771.58	\$533,346.05	-0.3%		\$658,534.61	-100.0%		\$993,640.85	-100.0%		\$1,061,119.07	-100.0%
Nogales	4.0%	Not Available	\$49,551.71			\$36,845.73	-100.0%		\$32,122.67	-100.0%		\$41,855.68	-100.0%
Oro Valley	6.0%	\$286,850.66	\$115,408.42	148.6%		\$326,483.81	-100.0%		\$83,194.51	-100.0%		\$279,300.35	-100.0%
Page	4.263% to 5.0% Eff. 9/1/24	\$186,111.77	\$125,082.99	48.8%		\$85,573.84	-100.0%		\$142,029.99	-100.0%		\$260,042.67	-100.0%
Paradise Valley	3.4%	\$469,311.00	\$439,285.81	6.8%		\$527,773.11	-100.0%		\$751,091.33	-100.0%		\$1,047,962.80	-100.0%
Payson	5.0%	\$40,173.45	\$41,543.32	-3.3%		\$35,244.89	-100.0%		\$37,087.04	-100.0%		\$46,655.00	-100.0%
Peoria	3.8%	\$83,170.65	\$99,565.64	-16.5%		\$128,679.48	-100.0%		\$175,653.09	-100.0%		\$145,117.58	-100.0%
Phoenix	3.0%	\$2,826,409.78	\$2,698,700.88	4.7%		\$4,022,380.03	-100.0%		\$5,024,211.72	-100.0%		\$5,680,387.60	-100.0%
Pinetop-Lakeside	3.0%	\$21,170.39	\$25,153.26	-15.8%		\$27,100.02	-100.0%		\$18,322.43	-100.0%		\$20,221.11	-100.0%
Prescott	3.0%	\$119,970.99	\$127,059.22	-5.6%		\$104,000.89	-100.0%		\$104,630.71	-100.0%		\$145,291.31	-100.0%
Safford	5.0%	Not Available	Not Available		Not Available	Not Available		Not Available	Not Available		Not Available	Not Available	
Scottsdale	5.0%	\$3,020,681.87	\$2,963,274.47	1.9%		\$3,593,711.91	-100.0%		\$4,460,497.01	-100.0%		\$5,002,857.54	-100.0%
Sedona	3.5%	\$750,323.86	\$647,971.24	15.8%		\$676,045.49	-100.0%		\$717,017.23	-100.0%		\$1,198,615.65	-100.0%
Show Low	3.0%	\$38,155.08	\$48,068.40	-20.6%		\$44,101.53	-100.0%		\$49,039.69	-100.0%		\$38,497.64	-100.0%
Surprise	4.52%	\$108,253.23	\$131,416.75	-17.6%		\$142,114.09	-100.0%		\$219,783.72	-100.0%		\$227,409.19	-100.0%
Tempe	5.0%	\$1,194,037.96	\$886,614.62	34.7%		\$1,361,827.21	-100.0%		\$1,574,544.89	-100.0%		\$1,890,518.70	-100.0%
Tombstone	4.0%	\$12,312.85	\$12,807.28	-3.9%		\$11,308.70	-100.0%		\$13,974.88	-100.0%		\$17,375.60	-100.0%
Wickenburg	3.0%	\$24,749.71	\$21,930.68	12.9%		\$24,080.50	-100.0%		\$28,858.65	-100.0%		\$30,810.97	-100.0%
Willcox	4.0%	Not Available	Not Available		Not Available	Not Available		Not Available	Not Available		Not Available	Not Available	
Williams	0% to 5.5% Eff. 4/1/24	Not Applicable	Not Applicable		Not Applicable	Not Applicable		Not Applicable	Not Applicable		Not Applicable	Not Applicable	
Winslow	2.0%	Not Available	Not Available		Not Available	Not Available		Not Available	Not Available		Not Available	Not Available	
Yuma	2.0%	\$104,180.90	\$102,556.25	1.6%		\$122,408.84	-100.0%		\$138,694.53	-100.0%		\$139,673.66	-100.0%
Tucson (code 035 surtax)	\$4/room	\$628,712.49	\$667,418.21	-5.8%		\$754,545.66	-100.0%		\$753,589.16	-100.0%		\$897,946.09	-100.0%

Source: Arizona Department of Revenue. Compiled by: Arizona Hospitality Research and Resource Center, Northern Arizona University.

Hotel/Motel (Additional Tax) Code 144-Releasable Monthly City Tax Collections (shown as reporting month with actual sales in the prior month)

	Tax Rate	May 2025	May 2024	% Change	June 2025	June 2024	% Change	July 2025	July 2024	% Change	August 2025	August 2024	% Change
Apache Junction	2.4%		\$11,681.50	-100.0%		\$6,338.23	-100.0%		\$4,639.73	-100.0%		\$4,193.20	-100.0%
Avondale	2.0%		\$54,733.33	-100.0%		\$37,454.68	-100.0%		\$37,211.24	-100.0%		\$32,824.93	-100.0%
Benson	2.0%		\$7,076.51	-100.0%		\$4,292.94	-100.0%		\$5,197.97	-100.0%		\$4,763.16	-100.0%
Bisbee	2.5% to 5.0% Eff. 3/1/21		\$24,744.23	-100.0%		\$18,581.00	-100.0%		\$24,112.15	-100.0%		\$15,982.72	-100.0%
Buckeye	3.0%		\$65,649.43	-100.0%		\$45,306.85	-100.0%		\$39,429.63	-100.0%		\$37,249.90	-100.0%
Bullhead City	3.0%		\$44,764.86	-100.0%		\$48,139.24	-100.0%		\$57,368.59	-100.0%		\$51,135.81	-100.0%
Camp Verde	3.0%		\$27,940.14	-100.0%		\$22,526.46	-100.0%		\$15,260.64	-100.0%		\$14,702.57	-100.0%
Casa Grande	2% to 5.0% Eff. 12/1/22		\$154,169.02	-100.0%		\$80,534.48	-100.0%		\$126,501.80	-100.0%		\$84,377.01	-100.0%
Cave Creek	4.0%		\$21,156.20	-100.0%		\$12,910.04	-100.0%		\$14,472.35	-100.0%		\$9,845.08	-100.0%
Chandler	2.9%		\$453,380.96	-100.0%		\$336,279.15	-100.0%		\$269,098.27	-100.0%		\$206,155.95	-100.0%
Cottonwood	3.0% to 3.5% Eff. 11/1/18		\$70,584.20	-100.0%		\$62,495.79	-100.0%		\$47,850.37	-100.0%		\$40,067.25	-100.0%
Fountain Hills	4.0%		\$155,976.41	-100.0%		\$33,694.39	-100.0%		\$69,818.03	-100.0%		\$47,426.24	-100.0%
Gilbert	2.8% to 5.0% Eff. 1/1/25		\$202,627.83	-100.0%		\$125,397.88	-100.0%		\$106,644.13	-100.0%		\$92,042.23	-100.0%
Glendale	5.0%		\$513,652.88	-100.0%		\$347,638.56	-100.0%		\$304,342.53	-100.0%		\$409,611.82	-100.0%
Globe	3.0%		\$19,437.96	-100.0%		\$19,298.94	-100.0%		\$22,721.10	-100.0%		\$27,323.92	-100.0%
Goodyear	2.5%		\$115,189.72	-100.0%		\$87,122.31	-100.0%		\$81,500.54	-100.0%		\$78,839.62	-100.0%
Holbrook	2.0%		\$23,610.95	-100.0%		\$22,162.90	-100.0%		\$24,166.89	-100.0%		\$21,495.41	-100.0%
Kingman	4.0%		\$148,647.62	-100.0%		\$177,880.93	-100.0%		\$149,089.62	-100.0%		\$173,779.85	-100.0%
Lake Havasu City	3.0%		\$225,817.10	-100.0%		\$215,613.77	-100.0%		\$243,313.84	-100.0%		\$232,135.15	-100.0%
Marana	6.0%		\$290,912.42	-100.0%		\$232,803.31	-100.0%		\$152,253.23	-100.0%		\$144,377.22	-100.0%
Mesa	5.0%		\$592,030.94	-100.0%		\$435,920.93	-100.0%		\$422,766.91	-100.0%		\$308,315.44	-100.0%
Nogales	4.0%		\$35,110.37	-100.0%		\$37,359.44	-100.0%	Not Available	Not Available		Not Available	Not Available	
Oro Valley	6.0%		\$195,469.93	-100.0%		\$162,019.25	-100.0%		\$107,778.18	-100.0%		\$180,045.04	-100.0%
Page	4.263% to 5.0% Eff. 9/1/24		\$484,883.90	-100.0%		\$368,912.56	-100.0%		\$346,027.46	-100.0%		\$427,089.63	-100.0%
Paradise Valley	3.4%		\$781,598.08	-100.0%		\$536,851.97	-100.0%		\$319,196.83	-100.0%		\$236,372.16	-100.0%
Payson	5.0%		\$51,496.29	-100.0%		\$55,702.57	-100.0%		\$58,616.47	-100.0%		\$70,153.88	-100.0%
Peoria	3.8%		\$107,907.33	-100.0%		\$80,850.76	-100.0%		\$108,656.97	-100.0%		\$85,244.36	-100.0%
Phoenix	3.0%		\$4,341,686.55	-100.0%		\$3,220,902.12	-100.0%		\$2,315,659.05	-100.0%		\$2,046,723.49	-100.0%
Pinetop-Lakeside	3.0%		\$17,405.05	-100.0%		\$24,360.73	-100.0%		\$51,058.29	-100.0%		\$40,064.78	-100.0%
Prescott	3.0%		\$154,189.94	-100.0%		\$140,526.97	-100.0%		\$136,593.14	-100.0%		\$179,179.70	-100.0%
Safford	5.0%	Not Available	Not Available		Not Available	Not Available		Not Available	Not Available		Not Available	Not Available	
Scottsdale	5.0%		\$3,585,946.37	-100.0%		\$2,310,750.51	-100.0%		\$1,741,813.72	-100.0%		\$1,292,823.05	-100.0%
Sedona	3.5%		\$916,570.09	-100.0%		\$944,627.03	-100.0%		\$729,597.73	-100.0%		\$488,526.98	-100.0%
Show Low	3.0%		\$36,208.04	-100.0%		\$50,220.85	-100.0%		\$60,203.62	-100.0%		\$96,277.46	-100.0%
Surprise	4.52%		\$150,234.13	-100.0%		\$107,465.89	-100.0%		\$125,678.25	-100.0%		\$109,847.18	-100.0%
Tempe	5.0%		\$1,380,052.50	-100.0%		\$921,377.13	-100.0%		\$788,364.47	-100.0%		\$572,510.43	-100.0%
Tombstone	4.0%		\$17,795.55	-100.0%		\$15,121.97	-100.0%		\$7,786.21	-100.0%		\$8,863.89	-100.0%
Wickenburg	3.0%		\$6,263.11	-100.0%		\$13,732.18	-100.0%		\$16,525.86	-100.0%		\$16,075.58	-100.0%
Willcox	4.0%	Not Available	Not Available		Not Available	Not Available		Not Available	Not Available		Not Available	Not Available	
Williams	0% to 5.5% Eff. 4/1/24		\$202,266.93			\$242,023.50		Not Available	Not Available		Not Available	Not Available	
Winslow	2.0%	Not Available	Not Available		Not Available	Not Available		Not Available	Not Available		Not Available	Not Available	
Yuma	2.0%		\$129,737.92	-100.0%		\$105,801.38	-100.0%		\$89,941.88	-100.0%		\$86,748.24	-100.0%
Tucson (code 035 surtax)	\$4/room		\$795,952.53	-100.0%		\$660,564.02	-100.0%		\$585,136.77	-100.0%		\$519,821.25	-100.0%

Source: Arizona Department of Revenue. Compiled by: Arizona Hospitality Research and Resource Center, Northern Arizona University.

Hotel/Motel (Additional Tax) Code 144-Releasable Monthly City Tax Collections (shown as reporting month with actual sales in the prior month)

	Tax Rate	September 2025	September 2024	% Change	October 2025	October 2024	% Change	November 2025	November 2024	% Change	December 2025	December 2024	% Change
Apache Junction	2.4%		\$5,535.79	-100.0%		\$5,073.73	-100.0%		\$21,771.19	-100.0%		\$9,254.01	-100.0%
Avondale	2.0%		\$31,111.58	-100.0%		\$40,924.79	-100.0%		\$52,281.51	-100.0%		\$46,516.96	-100.0%
Benson	2.0%		\$4,240.43	-100.0%		\$4,480.07	-100.0%		\$5,355.49	-100.0%		\$6,378.94	-100.0%
Bisbee	2.5% to 5.0% Eff. 3/1/21		\$19,301.54	-100.0%		\$26,414.07	-100.0%		\$19,676.91	-100.0%		\$20,605.94	-100.0%
Buckeye	3.0%		\$38,804.46	-100.0%		\$48,123.50	-100.0%		\$67,004.01	-100.0%		\$58,663.16	-100.0%
Bullhead City	3.0%		\$38,724.16	-100.0%		\$28,705.57	-100.0%		\$26,713.43	-100.0%		\$25,397.34	-100.0%
Camp Verde	3.0%		\$9,902.01	-100.0%		\$17,665.41	-100.0%		\$18,994.09	-100.0%		\$14,862.59	-100.0%
Casa Grande	2% to 5.0% Eff. 12/1/22		\$70,101.54	-100.0%		\$113,824.11	-100.0%		\$98,911.38	-100.0%		\$106,816.28	-100.0%
Cave Creek	4.0%		\$11,546.46	-100.0%		\$12,588.44	-100.0%		\$14,975.70	-100.0%		\$18,747.93	-100.0%
Chandler	2.9%		\$224,913.35	-100.0%		\$289,345.23	-100.0%		\$364,961.22	-100.0%		\$378,573.52	-100.0%
Cottonwood	3.0% to 3.5% Eff. 11/1/18		\$36,986.71	-100.0%		\$49,703.28	-100.0%		\$70,393.83	-100.0%		\$46,018.32	-100.0%
Fountain Hills	4.0%		\$38,050.38	-100.0%		\$46,308.99	-100.0%		\$82,811.49	-100.0%		\$84,211.77	-100.0%
Gilbert	2.8% to 5.0% Eff. 1/1/25		\$88,807.86	-100.0%		\$113,403.36	-100.0%		\$138,200.39	-100.0%		\$155,861.99	-100.0%
Glendale	5.0%		\$281,626.38	-100.0%		\$361,476.37	-100.0%		\$467,713.42	-100.0%		\$476,782.36	-100.0%
Globe	3.0%		\$14,969.06	-100.0%		\$20,349.31	-100.0%		\$20,890.81	-100.0%		\$21,527.07	-100.0%
Goodyear	2.5%		\$69,754.61	-100.0%		\$88,197.82	-100.0%		\$109,311.32	-100.0%		\$118,382.93	-100.0%
Holbrook	2.0%		\$21,522.32	-100.0%		\$21,611.99	-100.0%		\$29,606.47	-100.0%		\$14,287.86	-100.0%
Kingman	4.0%		\$149,944.26	-100.0%		\$147,640.50	-100.0%		\$151,821.62	-100.0%		\$138,697.72	-100.0%
Lake Havasu City	3.0%		\$175,730.96	-100.0%		\$140,500.74	-100.0%		\$144,839.66	-100.0%		\$103,180.72	-100.0%
Marana	6.0%		\$132,335.76	-100.0%		\$187,361.30	-100.0%		\$277,899.14	-100.0%		\$226,400.93	-100.0%
Mesa	5.0%		\$342,986.92	-100.0%		\$561,077.14	-100.0%		\$573,224.24	-100.0%		\$573,224.24	-100.0%
Nogales	4.0%	Not Available	Not Available		Not Available	Not Available		Not Available	Not Available		Not Available	Not Available	
Oro Valley	6.0%		\$136,688.24	-100.0%		\$120,311.79	-100.0%		\$177,933.73	-100.0%		\$231,332.63	-100.0%
Page	4.263% to 5.0% Eff. 9/1/24		\$404,570.23	-100.0%		\$375,239.56	-100.0%		\$427,145.42	-100.0%		\$157,965.66	-100.0%
Paradise Valley	3.4%		\$263,845.56	-100.0%		\$440,078.38	-100.0%		\$657,028.06	-100.0%		\$738,319.36	-100.0%
Payson	5.0%		\$61,123.79	-100.0%		\$79,062.30	-100.0%		\$59,751.49	-100.0%		\$37,988.36	-100.0%
Peoria	3.8%		\$87,728.96	-100.0%		\$94,117.19	-100.0%		\$115,636.80	-100.0%		\$91,886.73	-100.0%
Phoenix	3.0%		\$2,047,984.08	-100.0%		\$2,737,360.42	-100.0%		\$3,882,299.60	-100.0%		\$3,484,119.63	-100.0%
Pinetop-Lakeside	3.0%		\$48,687.83	-100.0%		\$29,612.82	-100.0%		\$27,806.93	-100.0%		\$21,654.16	-100.0%
Prescott	3.0%		\$140,227.82	-100.0%		\$133,859.30	-100.0%		\$141,476.71	-100.0%		\$105,500.64	-100.0%
Safford	5.0%	Not Available	Not Available		Not Available	Not Available		Not Available	Not Available		Not Available	Not Available	
Scottsdale	5.0%		\$1,439,235.80	-100.0%		\$2,117,249.41	-100.0%		\$3,031,968.47	-100.0%		\$3,104,172.05	-100.0%
Sedona	3.5%		\$570,946.44	-100.0%		\$781,515.91	-100.0%		\$995,345.89	-100.0%		\$763,171.42	-100.0%
Show Low	3.0%		\$64,666.69	-100.0%		\$50,263.65	-100.0%		\$51,002.85	-100.0%		\$36,727.52	-100.0%
Surprise	4.52%		\$98,220.10	-100.0%		\$117,063.31	-100.0%		\$142,329.53	-100.0%		\$128,051.86	-100.0%
Tempe	5.0%		\$677,596.71	-100.0%		\$808,780.57	-100.0%		\$1,143,061.26	-100.0%		\$1,144,024.98	-100.0%
Tombstone	4.0%		\$7,545.10	-100.0%		\$10,494.01	-100.0%		\$18,210.51	-100.0%		\$14,933.55	-100.0%
Wickenburg	3.0%		\$14,628.93	-100.0%		\$16,377.96	-100.0%		\$22,840.94	-100.0%		\$22,263.60	-100.0%
Willcox	4.0%	Not Available	Not Available		Not Available	Not Available		Not Available	Not Available		Not Available	Not Available	
Williams	0% to 5.5% Eff. 4/1/24	Not Available	Not Available		Not Available	Not Available		Not Available	Not Available		Not Available	Not Available	
Winslow	2.0%	Not Available	Not Available		Not Available	Not Available		Not Available	Not Available		Not Available	Not Available	
Yuma	2.0%		\$88,074.14	-100.0%		\$106,761.21	-100.0%		\$144,441.89	-100.0%		\$112,888.37	-100.0%
Tucson (code 035 surtax)	\$4/room		\$673,336.58	-100.0%		\$631,003.00	-100.0%		\$677,330.27	-100.0%		\$727,467.20	-100.0%

Source: Arizona Department of Revenue. Compiled by: Arizona Hospitality Research and Resource Center, Northern Arizona University.

Hotel/Motel (Additional Tax) Code 144-Releasable Monthly City Tax Collections (shown as reporting month with actual sales in the prior month)

	Tax Rate	Total 2025	Total 2024	% Change
Apache Junction	2.4%		\$124,237.75	-100.0%
Avondale	2.0%		\$589,664.12	-100.0%
Benson	2.0%		\$99,837.52	-100.0%
Bisbee	2.5% to 5.0% Eff. 3/1/21		\$308,232.55	-100.0%
Buckeye	3.0%		\$689,776.98	-100.0%
Bullhead City	3.0%		\$444,937.52	-100.0%
Camp Verde	3.0%		\$233,462.84	-100.0%
Casa Grande	2% to 5.0% Eff. 12/1/22		\$1,347,717.59	-100.0%
Cave Creek	4.0%		\$218,454.30	-100.0%
Chandler	2.9%		\$4,457,523.64	-100.0%
Cottonwood	3.0% to 3.5% Eff. 11/1/18		\$635,169.88	-100.0%
Fountain Hills	4.0%		\$878,709.66	-100.0%
Gilbert	2.8% to 5.0% Eff. 1/1/25		\$1,780,232.04	-100.0%
Glendale	5.0%		\$5,140,697.62	-100.0%
Globe	3.0%		\$230,816.04	-100.0%
Goodyear	2.5%		\$1,258,325.29	-100.0%
Holbrook	2.0%		\$258,990.61	-100.0%
Kingman	4.0%		\$1,707,390.96	-100.0%
Lake Havasu City	3.0%		\$2,142,269.34	-100.0%
Marana	6.0%		\$2,765,280.14	-100.0%
Mesa	5.0%		\$6,890,932.02	-100.0%
Nogales	4.0%	Not Available	Not Available	
Oro Valley	6.0%		\$2,115,965.88	-100.0%
Page	4.263% to 5.0% Eff. 9/1/24		\$3,604,563.91	-100.0%
Paradise Valley	3.4%		\$6,739,403.45	-100.0%
Payson	5.0%		\$634,425.40	-100.0%
Peoria	3.8%		\$1,321,044.89	-100.0%
Phoenix	3.0%		\$41,502,415.17	-100.0%
Pinetop-Lakeside	3.0%		\$351,447.41	-100.0%
Prescott	3.0%		\$1,612,536.35	-100.0%
Safford	5.0%	Not Available	Not Available	
Scottsdale	5.0%		\$34,644,300.31	-100.0%
Sedona	3.5%		\$9,429,951.10	-100.0%
Show Low	3.0%		\$625,277.94	-100.0%
Surprise	4.52%		\$1,699,614.00	-100.0%
Tempe	5.0%		\$13,149,273.47	-100.0%
Tombstone	4.0%		\$156,217.25	-100.0%
Wickenburg	3.0%		\$234,388.96	-100.0%
Willcox	4.0%	Not Available	Not Available	
Williams	0% to 5.5% Eff. 4/1/24	Not Available	Not Available	
Winslow	2.0%	Not Available	Not Available	
Yuma	2.0%		\$1,367,728.31	-100.0%
Tucson (code 035 surtax)	\$4/room		\$8,344,110.74	-100.0%

Source: Arizona Department of Revenue. Compiled by: Arizona Hospitality Research and Resource Center, Northern Arizona University.

Hotel/Motel (Additional Tax) Code 144

Not Releasable

Carefree	3.0%
Chino Valley	4.0%
Clarkdale	2.0%
Colorado City	7.0%
Coolidge	3.0%
Dewey-Humboldt	2.0%
Douglas	2% to 4% Eff. 9/1/19
Duncan	3.0%
Eagar	3.0%
El Mirage	2.0%
Eloy	3.0%
Florence	2.0%
Gila Bend	2.0%
Guadalupe	6.0%
Hayden	2.0%
Jerome	3.0%
Kearny	3% to 4% Eff. 1/1/20
Litchfield Park	1.0%
Mammoth	4.0%
Maricopa	2% to 5.5% Eff. 7/1/21
Nogales	4.0%
Parker	4.0%
Patagonia	3.0%
Prescott Valley	2.83%
Queen Creek	3.0%
Safford	5.0%
Sahuarita	2.0%
Show Low	0% to 3.0% Eff. 7/1/23
Snowflake	4.0%
South Tucson	2.0%
Springerville	2.0%
St. Johns	3.0%
Superior	0% to 4% Eff. 6/1/19
Taylor	2% to 3% Eff. 4/1/22
Thatcher	3.0%
Tolleson	2.0%
Tusayan	2.0%
Wellton	2.5% to 3.5% Eff. 7/1/22
Willcox	0% to 4% Eff. 1/1/19
Williams	0% to 5.5% Eff. 4/1/24
Winslow	2.0%
Youngtown	2.0%

Note: Safford and Willcox became releasable in July 2021.
 Buckeye became releasable in July 2022.
 Willcox and Winslow became non-releasable in July 2022.
 Avondale became releasable in July 2023. Safford became non-releasable in July 2023.
 Nogales and Williams became non-releasable in July 2024.

Hotel/Motel (Additional Tax) Code 144

No Additional Tax/Not part of tax code

Clifton	0.0%
Flagstaff	0.0%
Fredonia	0.0%
Huachuca City	0.0%
Miami	0.0%
Pima	0.0%
Quartzsite	0.0%
San Luis	0.0%
Sierra Vista	0.0%
Somerton	0.0%
Star Valley	0.0%
Williams	0% to 5.5% Eff. 4/1/24
Winkelman	0.0%

Note: Avondale became releasable in July 2023. Show Low adopted a new tax in July 2023.

Source: Arizona Department of Revenue.

Compiled by: Arizona Hospitality Research and Resource Center, Northern Arizona University.

If you require an accessible version of this document, please contact us at Tourism.Research@nau.edu