

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 2026	January 2025	% Change	February 2026	February 2025	% Change	March 2026	March 2025	% Change	April 2026	April 2025	% Change
Apache Junction	2.4%	\$8,887.65	\$9,126.10	-2.6%	\$10,910.51	\$12,711.22	-14.2%		\$14,835.42			\$14,799.13	
Avondale	2.0%	\$45,440.37	\$85,671.96	-47.0%	\$50,457.98	\$46,148.94	9.3%		\$78,218.08			\$78,638.59	
Benson	2.0%	\$32,563.04	\$31,231.41	4.3%	\$5,731.96	\$7,272.35	-21.2%		\$7,063.77			\$9,525.66	
Bisbee	2.5% to 5.0% Eff. 3/1/21	\$37,958.05	\$25,250.03	50.3%	\$26,653.17	\$22,474.76	18.6%		\$23,425.60			\$38,518.55	
Buckeye	3.0%	\$50,073.95	\$43,059.35	16.3%	\$67,951.37	\$56,708.73	19.8%		\$71,317.55			\$82,468.44	
Bullhead City	3.0%	\$20,337.13	\$20,937.17	-2.9%	\$29,474.08	\$27,377.65	7.7%		\$35,427.50			\$43,619.48	
Camp Verde	3.0%	\$14,459.59	\$14,257.92	1.4%	\$13,299.00	\$9,266.65	43.5%		\$14,078.05			\$33,215.11	
Casa Grande	2% to 5.0% Eff. 12/1/22	\$104,370.57	\$93,017.50	12.2%	\$134,134.71	\$96,413.68	39.1%		\$114,173.07			\$150,322.41	
Cave Creek	4% to 5% Eff. 2/1/26	\$23,577.86	\$21,378.54	10.3%	\$24,306.33	\$23,392.65	3.9%		\$31,128.68			\$38,990.81	
Chandler	2.9%	\$366,568.42	\$369,103.18	-0.7%	\$434,515.34	\$447,204.45	-2.8%		\$529,863.75			\$627,112.61	
Cottonwood	3.0% to 3.5% Eff. 11/1/18	\$51,549.18	\$53,691.35	-4.0%	\$32,131.98	\$46,388.39	-30.7%		\$52,452.06			\$90,133.36	
Fountain Hills	4.0%	\$73,822.04	\$74,913.55	-1.5%	\$111,425.91	\$55,168.61	102.0%		\$165,938.71			\$149,468.96	
Gilbert	2.8% to 5.0% Eff. 1/1/25	\$350,221.07	\$132,404.23	164.5%	\$411,482.31	\$315,451.50	30.4%		\$323,746.09			\$413,414.62	
Glendale	5.0%	\$360,629.27	\$448,701.21	-19.6%	\$594,742.27	\$508,170.15	17.0%		\$635,459.63			\$668,796.58	
Globe	3.0%	\$17,768.01	\$15,660.06	13.5%	\$20,704.56	\$16,240.04	27.5%		\$25,765.98			\$36,481.19	
Goodyear	2.5%	\$107,382.54	\$96,830.03	10.9%	\$110,420.92	\$109,773.12	0.6%		\$141,580.07			\$180,187.42	
Holbrook	2% to 5% Eff. 1/1/26	\$22,793.28	\$24,676.06	-7.6%	\$46,647.54	\$16,693.11	179.4%		\$15,202.00			\$28,779.67	
Kingman	4.0%	\$100,191.19	\$102,685.96	-2.4%	\$105,912.48	\$135,976.97	-22.1%		\$110,095.91			\$157,355.76	
Lake Havasu City	3.0%	\$107,759.73	\$102,998.08	4.6%	\$139,696.90	\$149,580.42	-6.6%		\$174,388.10			\$226,837.18	
Marana	6.0%	\$231,304.38	\$217,348.12	6.4%	\$295,038.72	\$253,134.89	16.6%		\$365,768.44			\$379,847.25	
Mesa	5.0%	\$615,307.65	\$531,771.58	15.7%	\$780,781.34	\$736,709.62	6.0%		\$859,857.01			\$1,042,312.17	
Nogales	4.0%	Not Available	Not Available		Not Available	Not Available		Not Available	Not Available		Not Available	Not Available	
Oro Valley	6.0%	\$154,050.76	\$286,850.66	-46.3%	\$259,109.40	\$209,621.89	23.6%		\$320,231.89			\$321,945.34	
Page	4.263% to 5.0% Eff. 9/1/24	\$180,612.47	\$186,111.77	-3.0%	\$115,141.91	\$189,207.32	-39.1%		\$134,480.09			\$273,606.50	
Paradise Valley	3.4%	\$492,257.64	\$469,311.00	4.9%	\$705,626.23	\$663,243.86	8.0%		\$841,207.63			\$974,637.76	
Payson	5.0%	\$38,801.42	\$40,173.45	-3.4%	\$33,168.55	\$42,154.93	-21.3%		\$38,053.23			\$35,278.77	
Peoria	3.8%	\$89,503.55	\$83,170.65	7.6%	\$125,321.93	\$132,700.02	-5.6%		\$179,911.33			\$147,693.53	
Phoenix	3.0%	\$3,194,962.48	\$2,826,409.78	13.0%	\$4,146,316.97	\$3,582,927.19	15.7%		\$4,953,379.77			\$5,510,712.42	
Pinetop-Lakeside	3.0%	\$23,380.60	\$21,170.39	10.4%	\$17,468.29	\$14,032.42	24.5%		\$17,580.73			\$16,398.83	
Prescott	3.0%	\$127,977.28	\$119,970.99	6.7%	\$102,535.63	\$101,324.59	1.2%		\$99,962.29			\$128,482.00	
Safford	5.0%	Not Available	Not Available		Not Available	Not Available		Not Available	Not Available		Not Available	Not Available	
Scottsdale	5.0%	\$3,338,821.72	\$3,020,681.87	10.5%	\$4,318,276.07	\$3,674,933.00	17.5%		\$4,717,483.75			\$4,873,354.70	
Sedona	3.5%	\$799,686.82	\$750,323.86	6.6%	\$747,536.15	\$760,086.94	-1.7%		\$742,073.76			\$1,082,570.74	
Show Low	3.0%	\$47,405.23	\$38,155.08	24.2%	\$41,574.16	\$37,561.33	10.7%		\$32,393.26			\$39,889.33	
Surprise	4.52%	\$129,858.88	\$108,253.23	20.0%	\$107,291.56	\$154,112.92	-30.4%		\$218,715.40			\$238,081.22	
Tempe	5.0%	\$1,285,115.75	\$1,194,037.96	7.6%	\$1,322,625.70	\$1,321,548.71	0.1%		\$1,703,418.56			\$1,918,767.25	
Tombstone	4.0%	\$12,469.37	\$12,312.85	1.3%	\$14,017.28	\$13,897.24	0.9%		\$20,796.22			\$24,732.41	
Wickenburg	3.0%	\$20,356.88	\$24,749.71	-17.7%	\$22,040.51	\$23,251.06	-5.2%		\$50,275.97			\$33,150.03	
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	\$288,768.96	Not Available		\$90,904.35	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%	\$79,939.67	\$104,180.90	-23.3%	\$107,588.01	\$110,779.54	-2.9%		\$136,558.34			\$143,083.87	
Tucson (code 035 surtax)	\$4/room to \$0/room Eff. 3/1/26	\$759,496.47	\$628,712.49	20.8%	\$789,763.62	\$771,469.95	2.4%		\$805,241.30		Not Applicable	\$809,362.69	

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 2026	May 2025	% Change	June 2026	June 2025	% Change	July 2026	July 2025	% Change	August 2026	August 2025	% Change
Apache Junction	2.4%		\$28,252.11			\$5,730.59			\$7,517.06			-\$254.87	
Avondale	2.0%		\$49,332.12			\$43,993.27			\$57,779.38			\$40,598.28	
Benson	2.0%		\$6,189.65			\$5,405.06			\$5,227.03			\$3,636.56	
Bisbee	2.5% to 5.0% Eff. 3/1/21		\$23,073.33			\$20,175.48			\$27,592.91			\$17,098.12	
Buckeye	3.0%		\$61,423.77			\$55,406.79			\$41,651.23			\$41,781.06	
Bullhead City	3.0%		\$47,357.23			\$47,147.19			\$41,890.58			\$45,641.04	
Camp Verde	3.0%		\$25,198.71			\$17,033.84			\$14,464.63			\$8,960.78	
Casa Grande	2% to 5.0% Eff. 12/1/22		\$112,682.74			\$55,412.64			\$119,248.95			\$69,927.23	
Cave Creek	4% to 5% Eff. 2/1/26		\$19,975.36			\$18,930.28			\$8,284.87			\$13,361.19	
Chandler	2.9%		\$382,579.23			\$278,434.30			\$273,335.28			\$218,239.58	
Cottonwood	3.0% to 3.5% Eff. 11/1/18		\$75,470.25			\$59,154.77			\$44,664.54			\$34,020.54	
Fountain Hills	4.0%		\$92,548.06			\$53,834.83			\$45,904.63			\$35,844.51	
Gilbert	2.8% to 5.0% Eff. 1/1/25		\$249,817.29			\$215,381.32			\$184,789.82			\$191,822.02	
Glendale	5.0%		\$477,105.21			\$399,927.55			\$329,310.26			\$320,896.99	
Globe	3.0%		\$20,800.72			\$19,839.27			\$21,584.17			\$18,337.53	
Goodyear	2.5%		\$88,329.28			\$98,146.16			\$81,827.70			\$78,914.17	
Holbrook	2% to 5% Eff. 1/1/26		\$82,309.43			\$28,259.23			\$23,781.20			\$22,661.73	
Kingman	4.0%		\$172,698.08			\$185,105.51			\$157,447.91			\$155,841.89	
Lake Havasu City	3.0%		\$224,794.39			\$218,313.93			\$214,919.74			\$211,171.86	
Marana	6.0%		\$286,542.59			\$198,076.50			\$174,018.87			\$145,317.61	
Mesa	5.0%		\$550,948.47			\$434,126.99			\$377,406.29			\$316,113.74	
Nogales	4.0%	Not Available	Not Available										
Oro Valley	6.0%		\$252,906.04			\$177,850.78			\$112,650.56			\$91,706.33	
Page	4.263% to 5.0% Eff. 9/1/24		\$461,109.27			\$510,766.14			\$388,507.15			\$444,318.95	
Paradise Valley	3.4%		\$726,026.23			\$501,444.85			\$281,385.87			\$215,615.01	
Payson	5.0%		\$46,866.37			\$48,850.62			\$67,485.50			\$49,853.91	
Peoria	3.8%		\$76,375.71			\$95,945.63			\$66,235.92			\$74,991.62	
Phoenix	3.0%		\$3,913,862.43			\$3,039,665.47			\$2,172,347.25			\$1,923,319.78	
Pinetop-Lakeside	3.0%		\$16,746.51			\$44,346.01			\$42,149.08			\$46,583.23	
Prescott	3.0%		\$141,756.17			\$146,797.39			\$139,089.01			\$151,559.42	
Safford	5.0%	Not Available	Not Available										
Scottsdale	5.0%		\$3,372,692.62			\$2,440,725.40			\$1,789,465.91			\$1,408,123.94	
Sedona	3.5%		\$1,022,270.51			\$853,657.37			\$506,216.70			\$720,904.31	
Show Low	3.0%		\$39,690.05			\$57,859.57			\$75,013.88			\$79,418.54	
Surprise	4.52%		\$123,524.71			\$114,038.18			\$97,681.46			\$95,791.57	
Tempe	5.0%		\$1,219,786.83			\$963,266.12			\$709,209.80			\$877,117.00	
Tombstone	4.0%		\$20,109.24			\$16,111.88			\$10,614.02			\$11,488.31	
Wickenburg	3.0%		\$22,044.85			\$18,316.40			\$19,327.63			\$25,886.80	
Willcox	4.0%	Not Available	Not Available										
Williams	0% to 5.5% Eff. 4/1/24		Not Available			Not Available			\$278,867.29			\$205,118.04	
Winslow	2.0%	Not Available	Not Available										
Yuma	2.0%		\$127,762.97			\$87,707.36			\$80,534.16			\$72,747.69	
Tucson (code 035 surtax)	\$4/room to \$0/room Eff. 3/1/26	Not Applicable	\$692,681.17		Not Applicable	\$614,500.97		Not Applicable	\$502,446.53		Not Applicable	\$491,927.32	

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 2026	September 2025	% Change	October 2026	October 2025	% Change	November 2026	November 2025	% Change	December 2026	December 2025	% Change
Apache Junction	2.4%		\$4,009.53			\$6,915.66			\$7,098.42			\$8,102.06	
Avondale	2.0%		\$36,866.71			\$50,218.88			\$63,211.76			\$59,255.19	
Benson	2.0%		\$2,786.55			\$5,300.38			\$5,663.16			\$4,360.78	
Bisbee	2.5% to 5.0% Eff. 3/1/21		\$13,661.01			\$19,773.25			\$30,169.36			\$17,990.05	
Buckeye	3.0%		\$39,056.77			\$48,540.40			\$65,394.14			\$54,970.97	
Bullhead City	3.0%		\$37,547.63			\$25,272.55			\$22,263.70			\$21,114.40	
Camp Verde	3.0%		\$11,594.20			\$9,639.94			\$18,265.08			\$21,284.10	
Casa Grande	2% to 5.0% Eff. 12/1/22		\$71,408.25			\$84,561.10			\$87,819.42			\$141,447.40	
Cave Creek	4% to 5% Eff. 2/1/26		\$12,315.84			\$11,207.57			\$14,397.38			\$17,294.31	
Chandler	2.9%		\$212,516.12			\$262,341.04			\$379,747.21			\$423,764.33	
Cottonwood	3.0% to 3.5% Eff. 11/1/18		\$47,623.15			\$47,665.76			\$72,313.67			\$56,482.93	
Fountain Hills	4.0%		\$33,516.64			\$38,705.16			\$83,660.43			\$91,501.62	
Gilbert	2.8% to 5.0% Eff. 1/1/25		\$175,273.11			\$205,575.01			\$288,627.54			\$367,732.10	
Glendale	5.0%		\$348,309.22			\$314,676.44			\$491,390.58			\$461,407.85	
Globe	3.0%		\$26,040.50			\$18,985.79			\$26,148.82			\$23,122.63	
Goodyear	2.5%		\$65,268.71			\$80,983.10			\$109,537.31			\$98,908.94	
Holbrook	2% to 5% Eff. 1/1/26		\$17,400.57			\$21,839.13			\$32,942.30			\$17,683.77	
Kingman	4.0%		\$148,071.70			\$130,350.49			\$107,432.98			\$118,834.16	
Lake Havasu City	3.0%		\$173,418.28			\$126,528.39			\$118,292.61			\$112,222.13	
Marana	6.0%		\$126,827.24			\$147,075.25			\$263,641.94			\$231,728.99	
Mesa	5.0%		\$298,544.26			\$385,798.60			\$513,869.93			\$611,425.02	
Nogales	4.0%	Not Available	Not Available										
Oro Valley	6.0%		\$92,611.27			\$115,225.40			\$146,551.97			\$178,739.01	
Page	4.263% to 5.0% Eff. 9/1/24		\$356,357.89			\$388,826.94			\$287,370.24			\$224,683.79	
Paradise Valley	3.4%		\$259,977.39			\$403,924.84			\$602,141.67			\$572,926.70	
Payson	5.0%		\$57,682.34			\$28,153.70			\$115,781.41			\$39,969.81	
Peoria	3.8%		\$74,709.58			\$94,419.84			\$109,186.10			\$93,313.60	
Phoenix	3.0%		\$1,890,553.16			\$2,535,990.51			\$3,941,476.03			\$3,768,220.01	
Pinetop-Lakeside	3.0%		\$34,540.40			\$51,139.08			\$29,040.02			\$18,722.29	
Prescott	3.0%		\$145,622.97			\$122,566.93			\$141,689.51			\$104,698.11	
Safford	5.0%	Not Available	Not Available										
Scottsdale	5.0%		\$1,402,700.61			\$2,197,633.39			\$3,483,448.24			\$3,337,064.56	
Sedona	3.5%		\$521,043.70			\$702,045.28			\$986,111.96			\$889,298.68	
Show Low	3.0%		\$76,841.86			\$52,379.72			\$69,894.41			\$46,693.04	
Surprise	4.52%		\$86,522.54			\$117,325.53			\$156,998.72			\$142,116.95	
Tempe	5.0%		\$669,601.37			\$853,993.17			\$1,164,835.17			\$1,064,805.34	
Tombstone	4.0%		\$10,772.42			\$12,481.62			\$18,466.24			\$13,323.01	
Wickenburg	3.0%		\$19,845.30			\$16,504.83			\$26,272.97			\$22,046.91	
Willcox	4.0%	Not Available	Not Available										
Williams	0% to 5.5% Eff. 4/1/24		\$194,305.34			\$215,079.23			\$215,851.04			\$151,257.58	
Winslow	2.0%	Not Available	Not Available										
Yuma	2.0%		\$87,391.47			\$121,164.84			\$121,865.62			\$105,504.85	
Tucson (code 035 surtax)	\$4/room to \$0/room Eff. 3/1/26	Not Applicable	\$557,679.10		Not Applicable	\$561,444.36		Not Applicable	\$643,725.48		Not Applicable	\$615,593.47	

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 2026	Total 2025	% Change
Apache Junction	2.4%		\$118,842.43	
Avondale	2.0%		\$689,933.16	
Benson	2.0%		\$93,662.36	
Bisbee	2.5% to 5.0% Eff. 3/1/21		\$279,202.45	
Buckeye	3.0%		\$661,779.20	
Bullhead City	3.0%		\$415,596.12	
Camp Verde	3.0%		\$197,259.01	
Casa Grande	2% to 5.0% Eff. 12/1/22		\$1,196,434.39	
Cave Creek	4% to 5% Eff. 2/1/26		\$230,657.48	
Chandler	2.9%		\$4,404,241.08	
Cottonwood	3.0% to 3.5% Eff. 11/1/18		\$680,060.77	
Fountain Hills	4.0%		\$921,005.71	
Gilbert	2.8% to 5.0% Eff. 1/1/25		\$3,064,034.65	
Glendale	5.0%		\$5,404,151.67	
Globe	3.0%		\$269,006.70	
Goodyear	2.5%		\$1,230,286.01	
Holbrook	2% to 5% Eff. 1/1/26		\$332,228.20	
Kingman	4.0%		\$1,681,897.32	
Lake Havasu City	3.0%		\$2,053,465.11	
Marana	6.0%		\$2,789,327.69	
Mesa	5.0%		\$6,658,883.68	
Nogales	4.0%	Not Available	Not Available	
Oro Valley	6.0%		\$2,306,891.14	
Page	4.263% to 5.0% Eff. 9/1/24		\$3,845,346.05	
Paradise Valley	3.4%		\$6,501,842.81	
Payson	5.0%		\$610,304.04	
Peoria	3.8%		\$1,228,653.53	
Phoenix	3.0%		\$40,058,863.80	
Pinetop-Lakeside	3.0%		\$352,448.99	
Prescott	3.0%		\$1,543,519.38	
Safford	5.0%	Not Available	Not Available	
Scottsdale	5.0%		\$35,718,307.99	
Sedona	3.5%		\$9,536,603.81	
Show Low	3.0%		\$645,790.07	
Surprise	4.52%		\$1,653,162.43	
Tempe	5.0%		\$13,660,387.28	
Tombstone	4.0%		\$185,105.46	
Wickenburg	3.0%		\$301,672.46	
Willcox	4.0%	Not Available	Not Available	
Williams	0% to 5.5% Eff. 4/1/24		Not Available	
Winslow	2.0%	Not Available	Not Available	
Yuma	2.0%		\$1,299,281.61	
Tucson (code 035 surtax)	\$4/room to \$0/room Eff. 3/1/26	Not Applicable	\$7,694,784.83	

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%
Special Tax Dist. PHX	3% Eff. 10/1/25
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% to 5% Eff. 1/1/26
Tolleson	2.0%
Tusayan	2.0%
Wellton	2.5% to 3.5% Eff. 7/1/22
Willcox	0% to 4% Eff. 1/1/19
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.  
 Williams became releasable in July 2025.

**Hotel/Motel (Additional Tax) Code 144**

**No Additional Tax/Not part of tax code**

Clifton	0% to 5% Eff. 10/1/25
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%
Tucson	\$4/rm to \$0/rm Eff. 3/1/26
Winkelman	0.0%

Note: 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](mailto:Tourism.Research@nau.edu)