

Restaurants & Bars Code 011-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%	\$166,092.49	\$149,711.72	10.9%	\$159,521.31	\$148,609.29	7.3%		\$151,845.92			\$187,544.30	
Avondale	2.5%	\$719,671.00	\$651,633.32	10.4%	\$629,361.97	\$626,501.36	0.5%		\$625,427.58			\$766,486.68	
Benson	3.5%	\$66,249.89	\$56,165.03	18.0%	\$50,356.87	\$56,066.28	-10.2%		\$55,945.36			\$79,860.15	
Bisbee	3.5%	\$45,828.33	\$45,938.47	-0.2%	\$53,214.89	\$36,499.11	45.8%		\$33,479.22			\$69,081.64	
Buckeye	3.0%	\$543,587.90	\$476,751.02	14.0%	\$538,173.21	\$443,177.58	21.4%		\$489,109.43			\$539,137.92	
Bullhead City	2.0%	\$167,164.24	\$178,070.78	-6.1%	\$208,107.77	\$166,877.84	24.7%		\$164,714.00			\$183,646.07	
Camp Verde	3.65%	\$91,739.76	\$88,382.77	3.8%	\$77,919.01	\$83,459.96	-6.6%		\$79,566.19			\$104,797.16	
Carefree	3.0%	\$58,386.74	\$58,769.73	-0.7%	\$71,727.79	\$61,435.69	16.8%		\$58,008.45			\$92,252.26	
Casa Grande	1.8%	\$389,409.50	\$362,987.64	7.3%	\$354,319.67	\$353,485.01	0.2%		\$339,925.97			\$396,184.43	
Cave Creek	3.0%	\$153,643.45	\$175,272.21	-12.3%	\$181,861.65	\$184,252.42	-1.3%		\$189,365.79			\$217,651.69	
Chandler	1.8%	\$1,824,811.03	\$1,717,810.32	6.2%	\$1,711,707.53	\$1,592,548.60	7.5%		\$1,678,749.12			\$1,813,558.77	
Chino Valley	4.0%	\$76,665.97	\$87,247.45	-12.1%	\$67,945.82	\$66,934.21	1.5%		\$65,840.86			\$93,614.74	
Clarkdale	3.5%	Not Available	Not Available		Not Available	Not Available		Not Available	Not Available		Not Available	Not Available	
Coolidge	3.0%	\$62,166.90	\$60,939.24	2.0%	\$54,371.70	\$47,520.06	14.4%		\$60,847.38			\$58,038.78	
Cottonwood	3.0% to 3.5% Eff. 11/1/18	\$242,690.84	\$224,430.82	8.1%	\$222,944.42	\$190,172.84	17.2%		\$211,829.70			\$251,822.36	
Douglas	2.8% to 3.8% Eff. 9/1/19	\$82,935.44	\$69,198.71	19.9%	\$70,741.72	\$74,052.08	-4.5%		\$65,878.42			\$73,678.85	
El Mirage	3.0%	\$57,762.62	\$59,966.02	-3.7%	\$50,725.37	\$44,155.32	14.9%		\$49,420.31			\$84,491.92	
Eloy	6% to 5.0% Eff. 8/1/23	\$113,951.97	\$110,566.31	3.1%	\$107,603.71	\$111,903.62	-3.8%		\$128,662.47			\$138,366.04	
Flagstaff	4.281% to 4.486% Eff. 7/1/25	\$1,713,844.45	\$1,539,783.86	11.3%	\$1,388,201.55	\$1,229,681.22	12.9%		\$1,224,451.07			\$1,520,526.26	
Florence	2.0%	\$49,155.34	\$41,882.10	17.4%	\$53,572.37	\$41,346.40	29.6%		\$47,293.48			\$49,283.01	
Fountain Hills	2.6% to 2.9% Eff. 11/1/19	\$125,117.01	\$135,593.05	-7.7%	\$157,455.17	\$131,929.31	19.3%		\$162,805.62			\$153,628.67	
Gila Bend	3.5%	\$44,192.81	\$45,392.34	-2.6%	\$43,464.58	\$35,846.48	21.3%		\$51,040.36			\$51,044.74	
Gilbert	1.5% to 2.0% Eff. 1/1/25	\$1,777,251.25	\$1,324,392.02	34.2%	\$1,649,374.77	\$1,559,149.76	5.8%		\$1,633,076.63			\$1,810,459.68	
Glendale	3.9%	\$2,996,496.71	\$2,997,755.78	0.0%	\$2,842,417.94	\$2,799,156.69	1.5%		\$2,628,172.98			\$3,129,135.87	
Globe	2.3%	\$98,019.73	\$99,332.03	-1.3%	\$107,698.38	\$83,716.83	28.6%		\$104,081.03			\$115,521.64	
Goodyear	4.0%	\$1,697,639.18	\$1,669,291.48	1.7%	\$1,647,273.70	\$1,532,358.46	7.5%		\$1,578,419.55			\$1,881,411.99	
Guadalupe	5.0%	\$26,129.47	\$28,592.10	-8.6%	\$25,946.70	\$19,034.05	36.3%		\$31,009.44			\$26,109.27	
Holbrook	3.0%	\$55,152.13	\$51,887.15	6.3%	\$43,155.35	\$46,471.80	-7.1%		\$50,537.86			\$66,423.46	
Jerome	4.5%	\$31,804.91	Not Available		\$36,262.61	Not Available			Not Available			Not Available	
Kingman	3.5% to 2.5% Eff. 1/1/19	\$304,571.49	\$284,541.34	7.0%	\$266,269.27	\$267,427.79	-0.4%		\$283,426.03			\$299,759.64	
Lake Havasu City	2.0%	\$364,085.59	\$335,618.84	8.5%	\$330,435.96	\$329,603.82	0.3%		\$311,217.02			\$501,767.12	
Litchfield Park	2.8%	\$138,240.19	\$129,345.83	6.9%	\$151,366.24	\$144,481.58	4.8%		\$145,329.95			\$167,792.90	
Marana	2.0% to 2.5% Eff. 1/1/22	\$569,563.77	\$557,978.32	2.1%	\$544,348.69	\$528,178.05	3.1%		\$520,122.54			\$617,741.53	
Maricopa	2% to 2.5% Eff. 10/1/25	\$281,271.17	\$197,258.22	42.6%	\$255,866.82	\$208,910.27	22.5%		\$202,365.75			\$240,040.87	
Mesa	1.75% to 2.0% Eff. 3/1/19	\$2,885,768.28	\$2,656,233.31	8.6%	\$2,797,041.42	\$2,576,866.99	8.5%		\$2,679,871.21			\$3,161,255.83	
Nogales	2.0%	\$104,602.24	\$102,420.22	2.1%	\$92,820.39	\$100,292.48	-7.5%		\$78,185.60			\$89,953.89	
Oro Valley	2.5%	\$335,217.05	\$374,825.27	-10.6%	\$273,915.96	\$280,614.46	-2.4%		\$314,686.74			\$382,886.82	
Page	4.0%	\$190,619.42	\$192,602.79	-1.0%	\$126,384.96	\$123,951.00	2.0%		\$127,917.61			\$232,889.81	
Paradise Valley	2.5%	\$302,430.13	\$323,163.42	-6.4%	\$413,213.24	\$336,368.02	22.8%		\$456,338.47			\$476,874.57	
Parker	4.0%	\$39,532.94	\$41,044.23	-3.7%	\$43,911.53	\$44,111.29	-0.5%		\$42,371.87			\$59,298.25	
Payson	2.88% to 3.88% Eff. 5/1/24	\$201,021.76	\$182,890.72	9.9%	\$174,545.32	\$172,495.71	1.2%		\$165,373.61			\$206,858.22	
Peoria	2.8%	\$1,701,530.16	\$1,639,529.60	3.8%	\$1,585,613.09	\$1,495,317.40	6.0%		\$1,719,563.58			\$1,866,824.80	
Phoenix	2.3% to 2.8% Eff. 7/1/25	\$13,592,549.86	\$10,997,902.99	23.6%	\$13,582,445.33	\$10,662,390.59	27.4%		\$11,317,573.65			\$12,726,739.77	

Restaurants & Bars Code 011-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
Pinetop-Lakeside	3.0%	\$110,235.83	\$86,194.72	27.9%	\$90,190.97	\$73,358.28	22.9%		\$76,095.17			\$85,308.41	
Prescott	2.0% to 2.95% Eff. 4/1/25	\$544,528.04	\$474,905.86	14.7%	\$441,246.29	\$270,000.76	63.4%		\$270,738.44			\$308,260.21	
Prescott Valley	2.83%	\$310,494.05	\$306,200.33	1.4%	\$282,258.37	\$293,638.41	-3.9%		\$294,764.43			\$324,057.53	
Quartzsite	3.0%	\$73,834.67	\$72,330.49	2.1%	\$86,801.06	\$68,883.30	26.0%		\$54,085.45			\$82,804.07	
Queen Creek	2.25%	\$479,336.68	\$390,386.26	22.8%	\$460,266.91	\$343,984.19	33.8%		\$449,356.81			\$476,320.17	
Safford	2.5%	\$91,013.89	\$78,637.63	15.7%	\$89,230.01	\$87,523.69	1.9%		\$82,572.61			\$101,396.79	
Sahuarita	2.0%	\$117,024.44	\$111,085.39	5.3%	\$113,215.51	\$106,441.89	6.4%		\$103,410.06			\$116,540.80	
San Luis	4.0%	\$115,103.20	\$111,484.35	3.2%	\$100,217.28	\$112,204.00	-10.7%		\$90,576.91			\$117,705.59	
Scottsdale	1.75% to 1.70% Eff. 7/1/25	\$3,202,702.75	\$3,156,810.55	1.5%	\$3,163,723.49	\$3,084,790.56	2.6%		\$3,565,471.17			\$3,860,246.21	
Sedona	3.5%	\$550,000.91	\$511,027.67	7.6%	\$452,809.10	\$418,262.93	8.3%		\$515,987.91			\$704,675.44	
Show Low	2.0%	\$106,124.14	\$101,484.20	4.6%	\$103,270.94	\$92,665.49	11.4%		\$89,296.23			\$112,501.92	
Sierra Vista	2.6%	\$281,514.47	\$275,327.58	2.2%	\$268,734.67	\$249,463.06	7.7%		\$259,812.69			\$302,922.98	
Snowflake	3.0%	\$31,907.41	\$27,631.31	15.5%	\$30,908.06	\$21,927.01	41.0%		\$19,911.12			\$42,608.81	
Somerton	3.3%	\$32,600.20	\$38,399.53	-15.1%	\$32,839.34	\$35,067.74	-6.4%		\$31,389.44			\$31,133.14	
South Tucson	5.5%	\$62,814.54	\$77,338.87	-18.8%	\$87,841.75	\$88,034.87	-0.2%		\$82,654.90			\$74,061.73	
Special Taxing Dist. Phoenix	2.8% Eff. 10/1/25	\$32,188.23	Not Applicable		\$20,154.28	Not Applicable			Not Applicable			Not Applicable	
Special Taxing Dist. Queen Creek	2.5% to 2.25% Eff. 10/1/24	\$188,831.32	\$192,109.57	-1.7%	\$170,931.96	\$189,092.34	-9.6%		\$173,337.59			\$197,125.98	
Springerville	3.0%	Not Available	Not Available		Not Available	Not Available		Not Available	Not Available		Not Available	Not Available	
St. Johns	3.0%	\$9,082.49	Not Available		\$9,714.82	Not Available		Not Available	Not Available		Not Available	Not Available	
Superior	4.0%	\$14,341.40	Not Available		\$14,809.71	Not Available		Not Available	Not Available		Not Available	Not Available	
Surprise	3.2%	\$1,690,093.79	\$1,394,286.33	21.2%	\$1,590,535.20	\$1,359,092.55	17.0%		\$1,528,485.59			\$1,681,732.92	
Taylor	2% to 3% Eff. 4/1/22	\$28,141.52	\$23,957.24	17.5%	\$26,604.78	\$22,563.06	17.9%		\$22,262.11			\$24,195.12	
Tempe	1.8%	\$1,659,588.02	\$1,575,996.15	5.3%	\$1,642,214.37	\$1,550,262.34	5.9%		\$1,651,107.51			\$1,851,163.69	
Thatcher	2.5%	\$39,364.60	\$38,382.27	2.6%	\$45,253.38	\$33,912.71	33.4%		\$43,667.88			\$42,846.57	
Tolleson	2.5%	\$125,463.57	\$112,012.72	12.0%	\$105,684.18	\$89,666.36	17.9%		\$96,557.52			\$120,448.64	
Tombstone	3.5%	\$32,366.27	\$27,777.29	16.5%	\$30,127.66	\$27,342.41	10.2%		\$32,288.30			\$45,355.56	
Tucson	2.6%	\$4,246,019.03	\$4,233,475.82	0.3%	\$4,197,581.83	\$4,019,491.06	4.4%		\$4,217,866.43			\$4,619,352.41	
Tusayan	4.0%	\$74,953.34	\$76,630.94	-2.2%	\$41,510.04	\$56,276.02	-26.2%		\$43,643.63			\$104,107.60	
Wickenburg	2.2%	\$79,936.18	\$82,409.18	-3.0%	\$75,188.64	\$71,559.49	5.1%		\$88,200.30			\$89,980.46	
Willcox	3.0%	\$42,898.97	\$43,462.28	-1.3%	\$30,367.23	\$33,105.25	-8.3%		\$35,675.35			\$53,023.52	
Williams	4.5%	\$218,445.80	\$196,221.82	11.3%	\$121,149.45	\$99,771.55	21.4%		\$138,810.51			\$167,737.45	
Winslow	3.0%	\$84,849.22	\$73,494.47	15.4%	\$82,732.90	\$65,981.97	25.4%		\$70,962.35			\$83,335.31	
Yuma	1.7%	\$580,300.54	\$543,940.15	6.7%	\$564,520.44	\$560,885.61	0.6%		\$576,744.60			\$622,372.87	

Restaurants & Bars (Additional Tax) Code 111-Releasable Monthly City Tax Collections (shown as reporting month with actual sales in the prior month)

Kingman	1.0%	\$113,055.29	\$107,558.01	5.1%	\$105,986.98	\$103,814.55	2.1%		\$111,412.45			\$116,865.94	
Lake Havasu City	1.0%	\$175,782.55	\$166,043.53	5.9%	\$162,657.46	\$165,980.96	-2.0%		\$155,961.39			\$215,579.36	
Pinetop-Lakeside	2.0%	\$69,205.89	\$56,184.01	23.2%	\$56,773.08	\$51,454.78	10.3%		\$49,013.91			\$56,687.09	
Winslow	2.0%	\$53,403.37	\$42,834.61	24.7%	\$45,577.15	\$37,085.55	22.9%		\$39,557.73			\$47,881.07	
Yuma	2.0%	\$675,225.45	\$642,987.85	5.0%	\$668,994.15	\$652,291.31	2.6%		\$682,707.28			\$742,665.72	

Source: Arizona Department of Revenue.

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

Restaurants & Bars Code 011-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%		\$138,494.07			\$121,621.82			\$123,988.12			\$111,234.19	
Avondale	2.5%		\$635,744.63			\$673,896.06			\$666,468.86			\$654,603.04	
Benson	3.5%		\$70,699.92			\$60,634.11			\$52,072.09			\$53,189.12	
Bisbee	3.5%		\$47,283.95			\$39,565.88			\$49,072.77			\$36,731.86	
Buckeye	3.0%		\$509,491.24			\$494,228.40			\$485,004.69			\$466,474.09	
Bullhead City	2.0%		\$184,440.66			\$192,304.48			\$191,401.99			\$197,990.06	
Camp Verde	3.65%		\$95,308.46			\$94,320.20			\$99,132.78			\$90,977.94	
Carefree	3.0%		\$69,151.12			\$60,089.17			\$42,457.04			\$31,556.02	
Casa Grande	1.8%		\$364,100.49			\$348,851.62			\$335,910.37			\$329,534.71	
Cave Creek	3.0%		\$223,000.69			\$160,821.81			\$18,911.00			\$103,308.41	
Chandler	1.8%		\$1,654,675.31			\$1,650,254.94			\$1,619,493.99			\$1,507,394.21	
Chino Valley	4.0%		\$83,968.54			\$84,351.82			\$98,412.93			\$79,528.26	
Clarkdale	3.5%	Not Available	Not Available										
Coolidge	3.0%		\$57,508.33			\$56,196.40			\$57,796.34			\$54,268.55	
Cottonwood	3.0% to 3.5% Eff. 11/1/18		\$238,370.65			\$251,387.21			\$205,489.66			\$211,168.03	
Douglas	2.8% to 3.8% Eff. 9/1/19		\$67,137.23			\$75,417.32			\$70,614.71			\$73,276.55	
El Mirage	3.0%		\$48,070.88			\$53,188.77			\$50,005.58			\$39,776.90	
Eloy	6% to 5.0% Eff. 8/1/23		\$117,526.19			\$110,889.37			\$111,760.68			\$105,743.07	
Flagstaff	4.281% to 4.486% Eff. 7/1/25		\$1,415,895.33			\$1,621,808.21			\$1,648,799.17			\$1,716,081.87	
Florence	2.0%		\$44,443.80			\$52,919.47			\$41,464.84			\$39,340.19	
Fountain Hills	2.6% to 2.9% Eff. 11/1/19		\$136,227.55			\$109,551.49			\$92,731.15			\$77,478.52	
Gila Bend	3.5%		\$44,855.44			\$46,748.00			\$49,885.27			\$43,368.57	
Gilbert	1.5% to 2.0% Eff. 1/1/25		\$1,647,053.04			\$1,693,831.27			\$1,569,655.12			\$1,504,837.30	
Glendale	3.9%		\$2,732,279.42			\$2,867,015.91			\$2,685,779.62			\$2,658,872.09	
Globe	2.3% to 3.3% Eff. 8/1/22		\$102,246.54			\$106,128.44			\$117,536.90			\$131,394.25	
Goodyear	4.0%		\$1,650,623.77			\$1,749,394.13			\$1,613,491.37			\$1,584,027.68	
Guadalupe	5.0%		\$23,772.61			\$24,155.95			\$27,094.37			\$22,496.98	
Holbrook	3.0%		\$51,284.86			\$60,833.29			\$63,682.29			\$53,886.86	
Jerome	4.5%		Not Available			Not Available			\$37,449.48			\$26,010.13	
Kingman	3.5% to 2.5% Eff. 1/1/19		\$299,312.27			\$310,543.81			\$294,530.36			\$301,661.52	
Lake Havasu City	2.0%		\$363,008.47			\$357,042.31			\$365,382.10			\$360,435.92	
Litchfield Park	2.8%		\$148,773.97			\$127,592.28			\$117,030.60			\$102,043.46	
Marana	2.0% to 2.5% Eff. 1/1/22		\$540,973.31			\$540,192.19			\$520,010.53			\$519,379.52	
Maricopa	2% to 2.5% Eff. 10/1/25		\$202,243.52			\$204,917.84			\$207,355.19			\$183,327.32	
Mesa	1.75% to 2.0% Eff. 3/1/19		\$2,665,898.86			\$2,626,428.33			\$2,589,902.35			\$2,442,730.07	
Nogales	2.0%		\$90,883.67			\$92,888.60			\$96,779.62			\$135,220.83	
Oro Valley	2.5%		\$280,512.40			\$327,411.98			\$269,227.74			\$238,234.92	
Page	4.0%		\$254,624.03			\$281,336.34			\$276,635.89			\$270,237.07	
Paradise Valley	2.5%		\$488,833.51			\$410,434.19			\$159,360.58			\$109,570.69	
Parker	4.0%		\$47,355.62			\$52,953.21			\$53,123.14			\$50,800.74	
Payson	2.88% to 3.88% Eff. 5/1/24		\$202,692.39			\$236,026.56			\$233,022.33			\$253,688.79	
Peoria	2.8%		\$1,588,240.05			\$1,676,133.74			\$1,531,130.51			\$1,476,864.07	
Phoenix	2.3% to 2.8% Eff. 7/1/25		\$11,719,088.08			\$11,277,679.50			\$10,633,410.35			\$11,277,922.74	

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Pinetop-Lakeside	3.0%		\$92,912.94			\$101,373.34			\$147,972.58			\$153,313.87	
Prescott	2.0% to 2.95% Eff. 4/1/25		\$449,643.31			\$473,285.09			\$462,241.43			\$500,260.02	
Prescott Valley	2.83%		\$318,093.68			\$335,295.52			\$333,679.14			\$333,983.62	
Quartzsite	3.0%		\$43,985.84			\$41,939.35			\$34,649.05			\$41,577.74	
Queen Creek	2.25%		\$410,936.55			\$417,693.96			\$391,136.28			\$374,051.15	
Safford	2.5%		\$87,518.92			\$90,333.08			\$82,400.34			\$80,566.18	
Sahuarita	2.0%		\$107,624.84			\$108,859.63			\$100,514.66			\$102,982.73	
San Luis	4.0%		\$107,608.72			\$108,038.75			\$121,593.41			\$106,633.28	
Scottsdale	1.75% to 1.70% Eff. 7/1/25		\$3,269,528.40			\$3,055,925.17			\$2,581,315.47			\$1,883,552.58	
Sedona	3.5%		\$677,344.07			\$651,429.92			\$508,307.61			\$449,509.90	
Show Low	2.0%		\$103,562.29			\$146,307.01			\$130,588.79			\$159,429.71	
Sierra Vista	2.6%		\$282,615.10			\$278,169.47			\$275,383.23			\$269,995.10	
Snowflake	3.0%		\$27,614.66			\$29,796.06			\$27,123.62			\$32,563.26	
Somerton	3.3%		\$26,400.96			\$27,691.64			\$28,226.03			\$31,073.33	
South Tucson	5.5%		\$88,187.38			\$86,242.23			\$106,890.70			\$88,171.88	
Special Taxing Dist. Phoenix	2.8% Eff. 10/1/25		Not Applicable										
Special Taxing Dist. Queen Creek	2.5% to 2.25% Eff. 10/1/24		\$178,573.17			\$175,028.31			\$183,862.45			\$163,176.17	
Springerville	3.0%	Not Available	Not Available										
St. Johns	3.0%		Not Available			Not Available			\$10,906.17			\$2,516.73	
Superior	4.0%		Not Available			Not Available			\$12,841.20			\$11,100.64	
Surprise	3.2%		\$1,439,971.22			\$1,483,783.65			\$1,439,885.37			\$1,389,513.66	
Taylor	2% to 3% Eff. 4/1/22		\$24,416.88			\$30,893.32			\$30,643.18			\$33,810.82	
Tempe	1.8%		\$1,699,766.20			\$1,595,393.53			\$1,448,813.73			\$1,315,185.30	
Thatcher	2.5%		\$40,503.04			\$42,748.43			\$38,910.67			\$35,320.95	
Tolleson	2.5%		\$99,167.52			\$123,290.72			\$112,557.60			\$106,857.60	
Tombstone	3.5%		\$35,379.28			\$31,073.33			\$16,750.12			\$30,636.29	
Tucson	2.6%		\$4,256,406.13			\$4,103,194.14			\$3,843,477.44			\$3,714,221.06	
Tusayan	4.0%		\$102,403.53			\$132,374.59			\$108,135.75			\$113,692.33	
Wickenburg	2.2%		\$65,913.78			\$60,948.50			\$52,360.83			\$50,526.00	
Willcox	3.0%		\$36,667.31			\$37,079.12			\$48,122.26			\$36,888.02	
Williams	4.5%		\$160,395.56			\$217,261.40			\$254,838.57			\$206,349.02	
Winslow	3.0%		\$79,452.97			\$88,613.82			\$85,659.17			\$97,356.26	
Yuma	1.7%		\$528,261.42			\$514,796.86			\$531,766.04			\$503,209.09	

Restaurants & Bars (Additional Tax) Code 111-Releasable Monthly City Tax Collections (shown as reporting month with actual sales in the prior month)

Kingman	1.0%		\$115,766.38			\$122,312.50			\$114,054.63			\$116,319.84	
Lake Havasu City	1.0%		\$245,148.42			\$172,120.37			\$170,573.50			\$140,477.58	
Pinetop-Lakeside	2.0%		\$56,845.05			\$63,892.02			\$91,376.20			\$95,451.86	
Winslow	2.0%		\$46,254.61			\$52,390.91			\$50,508.40			\$58,353.72	
Yuma	2.0%		\$635,833.75			\$608,938.79			\$632,590.47			\$583,067.99	

Source: Arizona Department of Revenue.

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

Restaurants & Bars Code 011-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%		\$115,949.57			\$121,203.01			\$117,461.10			\$146,543.70	
Avondale	2.5%		\$616,865.23			\$643,115.11			\$651,971.21			\$692,599.25	
Benson	3.5%		\$54,226.62			\$58,398.81			\$54,789.42			\$59,746.20	
Bisbee	3.5%		\$45,387.43			\$33,088.65			\$50,080.60			\$41,761.61	
Buckeye	3.0%		\$466,822.80			\$502,173.12			\$518,042.23			\$525,053.74	
Bullhead City	2.0%		\$201,573.92			\$191,384.77			\$166,559.18			\$158,809.55	
Camp Verde	3.65%		\$93,131.36			\$96,397.46			\$87,835.77			\$90,245.52	
Carefree	3.0%		\$36,953.18			\$51,552.05			\$51,321.01			\$67,445.58	
Casa Grande	1.8%		\$312,724.65			\$334,635.05			\$338,904.50			\$330,159.51	
Cave Creek	3.0%		\$103,927.50			\$114,240.76			\$151,563.43			\$166,818.23	
Chandler	1.8%		\$1,524,184.04			\$1,534,173.54			\$1,529,043.87			\$1,646,929.22	
Chino Valley	4.0%		\$90,103.94			\$101,497.73			\$91,685.17			\$79,969.92	
Clarkdale	3.5%	Not Available	Not Available		Not Available	Not Available		Not Available	Not Available		Not Available	Not Available	
Coolidge	3.0%		\$55,046.00			\$57,500.96			\$55,743.63			\$55,627.13	
Cottonwood	3.0% to 3.5% Eff. 11/1/18		\$209,956.38			\$207,615.84			\$235,724.70			\$258,994.10	
Douglas	2.8% to 3.8% Eff. 9/1/19		\$77,815.00			\$72,370.25			\$72,580.37			\$73,049.77	
El Mirage	3.0%		\$41,033.68			\$41,648.61			\$43,733.35			\$45,054.86	
Eloy	6% to 5.0% Eff. 8/1/23		\$102,177.93			\$99,865.24			\$101,028.28			\$131,371.11	
Flagstaff	4.281% to 4.486% Eff. 7/1/25		\$1,711,310.39			\$1,807,156.62			\$1,608,980.02			\$1,531,440.37	
Florence	2.0%		\$38,753.78			\$43,542.43			\$40,560.18			\$44,958.39	
Fountain Hills	2.6% to 2.9% Eff. 11/1/19		\$81,153.72			\$87,498.41			\$120,765.91			\$133,333.05	
Gila Bend	3.5%		\$38,037.86			\$40,441.27			\$44,511.37			\$48,193.91	
Gilbert	1.5% to 2.0% Eff. 1/1/25		\$1,634,303.40			\$1,534,072.33			\$1,573,401.03			\$1,620,499.99	
Glendale	3.9%		\$2,666,102.07			\$2,761,347.46			\$2,812,557.76			\$2,757,469.46	
Globe	2.3% to 3.3% Eff. 8/1/22		\$125,965.33			\$116,939.52			\$93,400.89			\$118,719.72	
Goodyear	4.0%		\$1,572,031.79			\$1,584,945.20			\$1,537,199.76			\$1,637,168.98	
Guadalupe	5.0%		\$22,608.30			\$24,120.35			\$16,502.98			\$29,774.75	
Holbrook	3.0%		\$49,661.61			\$61,450.13			\$48,805.99			\$51,179.72	
Jerome	4.5%		\$39,664.44			\$37,459.02			\$54,732.50			\$42,679.50	
Kingman	3.5% to 2.5% Eff. 1/1/19		\$291,841.32			\$293,914.49			\$283,440.32			\$277,413.13	
Lake Havasu City	2.0%		\$341,606.83			\$297,579.18			\$315,596.56			\$337,111.11	
Litchfield Park	2.8%		\$101,832.44			\$126,761.74			\$133,957.13			\$150,220.54	
Marana	2.0% to 2.5% Eff. 1/1/22		\$507,242.47			\$424,337.57			\$539,305.54			\$600,908.09	
Maricopa	2% to 2.5% Eff. 10/1/25		\$197,110.66			\$197,479.71			\$245,770.92			\$244,276.03	
Mesa	1.75% to 2.0% Eff. 3/1/19		\$2,439,989.25			\$2,456,095.60			\$2,530,836.72			\$2,672,154.22	
Nogales	2.0%		\$141,727.72			\$84,822.20			\$89,485.86			\$92,114.64	
Oro Valley	2.5%		\$263,782.03			\$292,127.34			\$270,579.73			\$270,345.71	
Page	4.0%		\$276,060.39			\$256,684.48			\$237,089.86			\$194,235.51	
Paradise Valley	2.5%		\$150,573.65			\$259,260.92			\$435,498.08			\$384,462.67	
Parker	4.0%		\$44,340.71			\$43,678.98			\$55,413.75			\$41,788.92	
Payson	2.88% to 3.88% Eff. 5/1/24		\$236,227.68			\$213,915.01			\$212,160.44			\$190,550.43	
Peoria	2.8%		\$1,470,939.66			\$1,492,107.99			\$1,484,116.31			\$1,548,476.20	
Phoenix	2.3% to 2.8% Eff. 7/1/25		\$11,589,660.85			\$12,799,291.64			\$13,198,400.30			\$13,194,772.70	

Restaurants & Bars Code 011-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
Pinetop-Lakeside	3.0%		\$138,268.00			\$121,105.98			\$102,967.64			\$97,883.15	
Prescott	2.0% to 2.95% Eff. 4/1/25		\$477,456.74			\$445,268.87			\$446,176.55			\$430,609.78	
Prescott Valley	2.83%		\$321,479.58			\$316,511.65			\$316,675.10			\$306,040.60	
Quartzsite	3.0%		\$37,683.90			\$35,787.52			\$36,178.18			\$70,231.57	
Queen Creek	2.25%		\$482,766.81			\$430,837.43			\$417,305.75			\$448,394.07	
Safford	2.5%		\$102,871.55			\$82,621.23			\$90,749.68			\$92,063.07	
Sahuarita	2.0%		\$104,728.53			\$98,666.53			\$104,676.25			\$112,233.20	
San Luis	4.0%		\$110,439.17			\$96,971.34			\$101,655.91			\$107,483.84	
Scottsdale	1.75% to 1.70% Eff. 7/1/25		\$2,191,373.77			\$2,524,006.91			\$2,992,822.78			\$3,127,851.87	
Sedona	3.5%		\$443,972.03			\$548,776.24			\$649,001.57			\$620,850.92	
Show Low	2.0%		\$135,409.59			\$127,170.23			\$123,412.75			\$109,891.05	
Sierra Vista	2.6%		\$277,615.85			\$258,104.51			\$272,135.74			\$262,656.31	
Snowflake	3.0%		\$32,425.94			\$30,980.72			\$110,629.12			\$29,306.52	
Somerton	3.3%		\$32,612.34			\$24,202.53			\$29,638.68			\$25,322.46	
South Tucson	5.5%		\$93,661.26			\$78,627.16			\$68,659.06			\$102,477.93	
Special Taxing Dist. Phoenix	2.8% Eff. 10/1/25		Not Applicable			Not Applicable			\$11,636.79			\$133,569.59	
Special Taxing Dist. Queen Creek	2.5% to 2.25% Eff. 10/1/24		\$155,988.00			\$165,235.39			\$163,846.25			\$166,445.35	
Springerville	3.0%	Not Available	Not Available		Not Available	Not Available		Not Available	Not Available		Not Available	Not Available	
St. Johns	3.0%		\$10,575.99			\$8,374.71			\$8,916.17			\$8,518.02	
Superior	4.0%		\$10,680.18			\$12,153.73			\$9,710.53			\$15,621.58	
Surprise	3.2%		\$1,335,177.18			\$1,434,694.87			\$1,455,872.82			\$1,487,522.56	
Taylor	2% to 3% Eff. 4/1/22		\$29,730.39			\$29,301.30			\$31,681.05			\$27,107.66	
Tempe	1.8%		\$1,430,563.49			\$1,545,366.42			\$1,573,683.66			\$1,553,411.22	
Thatcher	2.5%		\$38,193.56			\$34,568.18			\$35,624.97			\$38,293.32	
Tolleson	2.5%		\$104,575.85			\$103,773.20			\$112,091.20			\$111,415.52	
Tombstone	3.5%		\$22,420.72			\$20,909.21			\$33,062.66			\$24,016.55	
Tucson	2.6%		\$3,889,743.18			\$3,885,272.86			\$4,006,895.28			\$4,161,978.32	
Tusayan	4.0%		\$94,345.00			\$116,844.48			\$86,929.46			\$91,922.07	
Wickenburg	2.2%		\$46,114.46			\$49,538.62			\$54,122.58			\$53,589.96	
Willcox	3.0%		\$36,999.25			\$43,053.92			\$36,493.60			\$38,961.34	
Williams	4.5%		\$199,855.16			\$192,245.65			\$177,415.47			\$171,958.47	
Winslow	3.0%		\$88,528.56			\$90,236.76			\$90,177.23			\$89,277.67	
Yuma	1.7%		\$486,912.44			\$514,755.99			\$472,548.99			\$561,231.58	

Restaurants & Bars (Additional Tax) Code 111-Releasable Monthly City Tax Collections (shown as reporting month with actual sales in the prior month)

Kingman	1.0%		\$115,215.51			\$113,131.41			\$111,792.62			\$109,782.20	
Lake Havasu City	1.0%		\$164,622.75			\$143,035.33			\$158,082.64			\$161,622.97	
Pinetop-Lakeside	2.0%		\$91,187.17			\$73,471.02			\$64,603.89			\$62,076.78	
Winslow	2.0%		\$52,097.11			\$53,119.34			\$53,362.00			\$53,199.26	
Yuma	2.0%		\$573,308.27			\$599,014.28			\$580,029.45			\$652,449.47	

Source: Arizona Department of Revenue.

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

Restaurants & Bars Code 011-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%		\$1,634,206.81	
Avondale	2.5%		\$7,905,312.33	
Benson	3.5%		\$711,793.11	
Bisbee	3.5%		\$527,971.19	
Buckeye	3.0%		\$5,915,466.26	
Bullhead City	2.0%		\$2,177,773.30	
Camp Verde	3.65%		\$1,103,555.57	
Carefree	3.0%		\$680,991.30	
Casa Grande	1.8%		\$4,147,403.95	
Cave Creek	3.0%		\$1,809,133.94	
Chandler	1.8%		\$19,468,815.93	
Chino Valley	4.0%		\$1,023,155.57	
Clarkdale	3.5%	Not Available	Not Available	
Coolidge	3.0%		\$677,032.80	
Cottonwood	3.0% to 3.5% Eff. 11/1/18		\$2,696,962.29	
Douglas	2.8% to 3.8% Eff. 9/1/19		\$865,069.26	
El Mirage	3.0%		\$600,546.20	
Eloy	6% to 5.0% Eff. 8/1/23		\$1,369,860.31	
Flagstaff	4.281% to 4.486% Eff. 7/1/25		\$18,575,914.39	
Florence	2.0%		\$525,788.07	
Fountain Hills	2.6% to 2.9% Eff. 11/1/19		\$1,422,696.45	
Gila Bend	3.5%		\$535,245.61	
Gilbert	1.5% to 2.0% Eff. 1/1/25		\$19,104,731.57	
Glendale	3.9%		\$33,495,645.11	
Globe	2.3% to 3.3% Eff. 8/1/22		\$1,314,983.12	
Goodyear	4.0%		\$19,590,364.16	
Guadalupe	5.0%		Not Available	
Holbrook	3.0%		\$656,105.02	
Jerome	4.5%	Not Available	Not Available	
Kingman	3.5% to 2.5% Eff. 1/1/19		\$3,487,812.02	
Lake Havasu City	2.0%		\$4,215,969.28	
Litchfield Park	2.8%		\$1,595,162.42	
Marana	2.0% to 2.5% Eff. 1/1/22		\$6,416,369.66	
Maricopa	2% to 2.5% Eff. 10/1/25		\$2,531,056.30	
Mesa	1.75% to 2.0% Eff. 3/1/19		\$31,498,262.74	
Nogales	2.0%		\$1,194,775.33	
Oro Valley	2.5%		\$3,565,235.14	
Page	4.0%		\$2,724,264.78	
Paradise Valley	2.5%		\$3,990,738.77	
Parker	4.0%		\$576,280.71	
Payson	2.88% to 3.88% Eff. 5/1/24		\$2,505,901.89	
Peoria	2.8%		\$18,989,243.91	
Phoenix	2.3% to 2.8% Eff. 7/1/25		\$141,394,833.16	

Restaurants & Bars Code 011-Releasable Monthly City Tax Collections (shown as reporting month with actual sales in the prior month)

	Tax Rate	Total 2026	Total 2025	% Change
Pinetop-Lakeside	3.0%		\$1,276,754.08	
Prescott	2.0% to 2.95% Eff. 4/1/25		\$5,008,847.06	
Prescott Valley	2.83%		\$3,800,419.59	
Quartzsite	3.0%		\$620,136.46	
Queen Creek	2.25%		\$5,033,169.43	
Safford	2.5%		\$1,059,254.77	
Sahuarita	2.0%		\$1,277,764.51	
San Luis	4.0%		\$1,292,395.27	
Scottsdale	1.75% to 1.70% Eff. 7/1/25		\$35,293,695.44	
Sedona	3.5%		\$6,699,146.21	
Show Low	2.0%		\$1,431,719.26	
Sierra Vista	2.6%		\$3,264,201.62	
Snowflake	3.0%		\$432,518.15	
Somerton	3.3%		\$361,157.82	
South Tucson	5.5%		\$1,035,007.97	
Special Taxing Dist. Phoenix	2.8% Eff. 10/1/25		Not Applicable	
Special Taxing Dist. Queen Creek	2.5% to 2.25% Eff. 10/1/24		\$2,103,820.57	
Springerville	3.0%	Not Available	Not Available	
St. Johns	3.0%		Not Available	
Superior	4.0%		Not Available	
Surprise	3.2%		\$17,430,018.72	
Taylor	2% to 3% Eff. 4/1/22		\$330,562.13	
Tempe	1.8%		\$18,790,713.24	
Thatcher	2.5%		\$462,972.55	
Tolleson	2.5%		\$1,292,414.45	
Tombstone	3.5%		\$347,011.72	
Tucson	2.6%		\$48,951,374.13	
Tusayan	4.0%		\$1,127,305.40	
Wickenburg	2.2%		\$765,264.16	
Willcox	3.0%		\$479,531.22	
Williams	4.5%		\$2,182,860.63	
Winslow	3.0%		\$1,003,076.54	
Yuma	1.7%		\$6,417,425.64	

Restaurants & Bars (Additional Tax) Code 111-Releasable Monthly City Tax Collections (shown as reporting month with actual sales in the prior month)

Kingman	1.0%		\$1,358,026.04	
Lake Havasu City	1.0%		\$2,059,248.80	
Pinetop-Lakeside	2.0%		\$812,243.78	
Winslow	2.0%		\$586,644.31	
Yuma	2.0%		\$7,585,884.63	

Source: Arizona Department of Revenue.

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

**Restaurants & Bars Code 011
Not Releasable**

Clarkdale	3% to 3.5% Eff. 11/1/19
Clifton	3.0%
Colorado City	7% to 3.5% Eff. 4/1/21
Dewey-Humboldt	2.0%
Duncan	2.0%
Eagar	3.0%
Fredonia	4.0%
Hayden	3.0%
Huachuca City	1.5% to 1.9% Eff. 12/1/18
Kearny	3% to 4% Eff. 1/1/20
Mammoth	4.0%
Miami	2.5%
Patagonia	3.0%
Pima	2.0%
Springerville	3.0%
St. Johns	3.0%
Star Valley	2.0%
Superior	4.0%
Wellton	2.5% to 3.5% Eff. 7/1/22
Winkelman	3.5%
Youngtown	3.0%

Note: Gila Bend became releasable in July 2021. Jerome became non-releasable in July 2021 and releasable in July 2022. Clarkdale and Paradise Valley became releasable July 2022. Clarkdale and Guadalupe became non-releasable in July 2023. Springerville, St. Johns and Superior became releasable in July 2023. Guadalupe became releasable in July 2024. Jerome, Springerville, Superior and St. Johns became non-releasable in July 2024. Jerome, Superior and St. Johns became releasable in July 2025.

Source: Arizona Department of Revenue.

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

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