

Region Code	Business Code	Description	Rate
PR	018	Advertising	2.00%
PR	012	Amusements	2.00%
PR	213	Commercial Rental, Leasing and Licensing for Use	2.00%
PR	005	Communications	2.00%
PR	015	Contracting-Prime	2.00%
PR	037	Contracting-Owner-Builders	2.00%
PR	016	Contracting- Speculative Builders	2.00%
PR	044	Hotels	2.00%
PR	144	Hotel/Motel (Additional Tax)	3.00%
PR	049	Jet Fuel Sales (cents per gallon)	\$.0.015
PR	051	Jet Fuel Use Tax (cents per gallon)	\$.0.015
PR	010	Job Printing	2.00%
PR	027	Manufactured Buildings	2.00%
PR	009	Publication	2.00%
PR	214	Rental, Leasing and Licensing for Use of Tangible Personal Property	2.00%
PR	045	Residential Rental, Leasing and Licensing for Use	2.00%
PR	011	Restaurants and Bars	2.00%
PR	017	Retail Sales	2.00%
PR	315	MARRA Amount	2.00%
PR	062	Retail Sales for Food for Home Consumption	2.00%
PR	116	Feed at Wholesale	2.00%
PR	020	Timbering and Other Extraction	2.00%
PR	019	Severance-Metal Mining	0.10%
PR	006	Transporting	2.00%
PR	029	Use Tax Purchases	2.00%
PR	030	Use Tax From Inventory	2.00%
PR	450	Vehicle Use Tax	2.00%
PR	004	Utilities	2.00%
PR	420	Adult Use Marijuana	2.00%
PR	203	Medical Marijuana	2.00%
PR	221	Medical Marijuana Restaurant	2.00%
PR	421	Adult Use Marijuana Restaurant	2.00%
PR	605	Remote Sellers & Marketplace Facilitators Retail Sales	2.00%
PR	606	Remote Sellers & Marketplace Facilitators Retail Sales Food for Home Consu	2.00%