

| Region Code | Business Code | Description | Rate |
|-------------|---------------|---|---------|
| PR | 018 | Advertising | 2.95% |
| PR | 012 | Amusements | 2.95% |
| PR | 213 | Commercial Rental, Leasing and Licensing for Use | 2.95% |
| PR | 005 | Communications | 2.95% |
| PR | 015 | Contracting-Prime | 2.95% |
| PR | 037 | Contracting-Owner-Builders | 2.95% |
| PR | 016 | Contracting- Speculative Builders | 2.95% |
| PR | 044 | Hotels | 2.95% |
| 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 | 2.95% |
| PR | 027 | Manufactured Buildings | 2.95% |
| PR | 009 | Publication | 2.95% |
| PR | 214 | Rental, Leasing and Licensing for Use of Tangible Personal Property | 2.95% |
| PR | 011 | Restaurants and Bars | 2.95% |
| PR | 017 | Retail Sales | 2.95% |
| PR | 315 | MRRA Amount | 2.95% |
| PR | 062 | Retail Sales for Food for Home Consumption | 2.95% |
| PR | 116 | Feed at Wholesale | 2.95% |
| PR | 020 | Timbering and Other Extraction | 2.95% |
| PR | 019 | Severance-Metal Mining | 0.10% |
| PR | 006 | Transporting | 2.95% |
| PR | 029 | Use Tax Purchases | 2.95% |
| PR | 030 | Use Tax From Inventory | 2.95% |
| PR | 450 | Vehicle Use Tax | 2.95% |
| PR | 004 | Utilities | 2.95% |
| PR | 420 | Adult Use Marijuana | 2.95% |
| PR | 203 | Medical Marijuana | 2.95% |
| PR | 221 | Medical Marijuana Restaurant | 2.95% |
| PR | 421 | Adult Use Marijuana Restaurant | 2.95% |
| PR | 605 | Remote Sellers & Marketplace Facilitators Retail Sales | 2.95% |
| PR | 606 | Remote Sellers & Marketplace Facilitators Retail Sales Food for Home Cons | 2.95% |