

Tax rates below are shown as percentages except as noted, effective January 1, 2026.

Region	State Business Code	BUSINESS CLASSIFICATION	PHOENIX	STATE	COUNTY	COMBINED
PX	018	Advertising (local)	0.500%			0.500%
PX	012	Amusements	2.800%	5.600%	0.700%	9.100%
PX		Contracting - Prime				
PX	015	Construction Contracting	2.800%	5.600%	0.700%	9.100%
PX	037	Construction Contracting: Owner-Builder	2.800%	5.600%	0.700%	9.100%
PX	016	Construction Contracting: Speculative Builders	2.800%	5.600%	0.700%	9.100%
PX	Restricted	Construction Contracting, pre-2016 contracts	2.000%	5.600%	0.700%	8.300%
PX	Restricted	Construction Contracting: Owner-Builder, pre-2016 contracts	2.000%	5.600%	0.700%	8.300%
PX	Restricted	Construction Contracting: Speculative Builders, pre-2016 contracts	2.000%	5.600%	0.700%	8.300%
PX		Hotel/Motel, Other Transient Lodging				
	044 & 144	Transient: 29 consecutive days or less (City = 2.8% + 3.0%)	5.800%	5.500%	1.770%	13.070%
	044	Non-transient: more than 29 consecutive days	2.800%			2.800%
PX	049	Jet Fuel Sales (rate as cents per gallon)				
		Sales for not more than 10 million gallons in a calendar year	\$0.00732	\$0.03050	\$0.00305	\$ 0.04087
PX	051	Jet Fuel Use Tax (rate as cents per gallon)				
		Use Tax: Jet Fuel (not more than 10 million gallons in a calendar year)	\$0.00732	\$0.03050		\$ 0.03782
PX	010	Job Printing	2.800%	5.600%	0.700%	9.100%
PX	027	Manufactured Buildings	2.800%	5.600%	0.7000%	9.100%
PX	019	Mining	0.100%	3.125%	0.4375%	3.6625%
PX	009	Publishing (distribution only)	2.800%	5.600%	0.700%	9.100%
PX	213 & 313	Rentals - Commercial Real Estate Property Rental, Leasing, Licensing				
		commercial licensing (City = 2.8% + 0.1%)	2.900%			2.900%
		commercial rental, leasing (City = 2.8% + 0.1%)	2.900%		0.500%	3.400%
PX	214	Rentals - Rental, Leasing, Licensing of Tangible Personal Property (TPP)				
		other rental, leasing	2.800%	5.600%	0.700%	9.100%
		other licensing	2.800%			2.800%
PX	114 & 214	Rentals - Short-term Motor Vehicle Rental				
		31 days or less (GVW less than 12,000 lbs.) (City = 2.0% + 2.8%)	4.800%	5.600%	0.700%	11.100%
PX		Restaurants and Bars				
PX	011	Restaurants and Bars	2.800%	5.600%	0.700%	9.100%
PX	421	Adult Use Marijuana Restaurant	2.800%	5.600%	0.700%	9.100%
PX	221	Medical Marijuana Restaurant	2.800%	5.600%	0.700%	9.100%
PX		Retail Sales				
	017	Level 1 (first amount = or < \$14,338 for a single item)	2.800%	5.600%	0.700%	9.100%
	366	Level 2 (amounts > \$14,338 for a single item), 2026-2027 sales	2.000%	5.600%	0.700%	8.300%
	164	Level 2 (amounts > \$13,886 for a single item), 2024-2025 sales	2.000%	5.600%	0.700%	8.300%
	162	Level 2 (amounts > \$11,631 for a single item), 2022-2023 sales	2.000%	5.600%	0.700%	8.300%
	165	Level 2 (amounts > \$10,968 for a single item), 2020-2021 sales	2.000%	5.600%	0.700%	8.300%
	167	Level 2 (amounts > \$10,303 for a single item), 2018-2019 sales	2.000%	5.600%	0.700%	8.300%
	367	Level 2 (amounts > \$10,000 for a single item), 2016-2017 sales	2.000%	5.600%	0.700%	8.300%
PX		Retail Sales - Food for Home Consumption				
PX	062	Retail Food Sales	0.000%			0.000%
PX	606	Marketplace Facilitated or Remote Retail Sales of Food for Home Consumption	0.000%			0.000%
PX		Retail Sales - Marketplace Facilitated or Remote Retail Sales (Internet Sales)				
	605	Level 1 (first amount equal to or less than \$14,338 for a single item)	2.800%	5.600%	0.700%	9.100%
	629	Level 2 (amounts > \$14,338 for a single item), 2026-2027 sales	2.000%	5.600%	0.700%	8.300%
	628	Level 2 (amounts > \$13,886 for a single item), 2024-2025 sales	2.000%	5.600%	0.700%	8.300%
	626	Level 2 (amounts > \$11,631 for a single item), 2022-2023 sales	2.000%	5.600%	0.700%	8.300%
	625	Level 2 (amounts > \$10,968 for a single item), 2020-2021 sales	2.000%	5.600%	0.700%	8.300%
	611	Level 2 (amounts > \$10,303 for a single item), 2018-2019 sales	2.000%	5.600%	0.700%	8.300%
	616	Level 2 (amounts > \$10,000 for a single item), 2016-2017 sales	2.000%	5.600%	0.700%	8.300%
PX		Retail Sales - Marijuana				
PX	420	Adult Use Marijuana Retail Sales, Level 1 (first amount = or < \$14,338 for a single item)	2.800%	5.600%	0.700%	9.100%
PX	686	Adult Use Marijuana Retail Sales, Level 2 (amounts > \$14,338 for a single item), 2026-2027 sales	2.000%	5.600%	0.700%	8.300%
PX	684	Adult Use Marijuana Retail Sales, Level 2 (amounts > \$13,886 for a single item), 2024-2025 sales	2.000%	5.600%	0.700%	8.300%
PX	682	Adult Use Marijuana Retail Sales, Level 2 (amounts > \$11,631 for a single item), 2022-2023 sales	2.000%	5.600%	0.700%	8.300%
PX	668	Adult Use Marijuana Retail Sales, Level 2 (amounts > \$10,968 for a single item), 2020-2021 sales	2.000%	5.600%	0.700%	8.300%
PX	203	Medical Marijuana Retail Sales, Level 1 (first amount = or < \$14,338 for a single item)	2.800%	5.600%	0.700%	9.100%
PX	687	Medical Marijuana Retail Sales, Level 2 (amounts > \$14,338 for a single item), 2026-2027 sales	2.000%	5.600%	0.700%	8.300%
PX	685	Medical Marijuana Retail Sales, Level 2 (amounts > \$13,886 for a single item), 2024-2025 sales	2.000%	5.600%	0.700%	8.300%
PX	683	Medical Marijuana Retail Sales, Level 2 (amounts > \$11,631 for a single item), 2022-2023 sales	2.000%	5.600%	0.700%	8.300%
PX	652	Medical Marijuana Retail Sales, Level 2 (amounts > \$10,968 for a single item), 2020-2021 sales	2.000%	5.600%	0.700%	8.300%
PX		Telecommunications				
	005	telecommunications	4.700%	5.600%	0.700%	11.000%
	005	cable TV	4.700%			4.700%
PX	020	Timbering/Extraction	2.800%	3.125%	0.4375%	6.3625%
PX	006	Transportation and Towing/Transporting for Hire				
		motor vehicle (GVW less than 12,000 lbs.)	0.000%	5.600%	0.700%	6.300%
		pipeline, railroad, air freight	2.800%	5.600%	0.700%	9.100%
PX		Use Taxable Purchases & Out-of-State Vendors				
	029	Level 1 (first amount equal to or less than \$14,338 for a single item)	2.800%	5.600%		8.400%
	368	Level 2 (amounts greater than \$14,338 for a single item), 2026-2027 sales	2.000%	5.600%		7.600%
	168	Level 2 (amounts greater than \$13,886 for a single item), 2024-2025 sales	2.000%	5.600%		7.600%
	163	Level 2 (amounts greater than \$11,631 for a single item), 2022-2023 sales	2.000%	5.600%		7.600%
	166	Level 2 (amounts greater than \$10,968 for a single item), 2020-2021 sales	2.000%	5.600%		7.600%
	169	Level 2 (amounts greater than \$10,303 for a single item), 2018-2019 sales	2.000%	5.600%		7.600%
	369	Level 2 (amounts greater than \$10,000 for a single item), 2016-2017 sales	2.000%	5.600%		7.600%
PX		Utilities				
	004	electric, gas, water	2.700%	5.600%	0.700%	9.000%
	485	wastewater removal services	2.700%			2.700%