

# COMBINED TAX RATES (PHOENIX, STATE, COUNTY)

Tax rates below are shown as percentages except as noted, effective January 1, 2016 through December 31, 2017.

ST CODE	BUSINESS CLASSIFICATION	PHOENIX	STATE	COUNTY	COMBINED
01	Advertising (local)	0.500%			0.500%
12	Amusements	2.300%	5.600%	0.700%	8.600%
15	Construction Contracting	2.300%	5.600%	0.700%	8.600%
32	Construction Contracting: Speculative Builders	2.300%	5.600%	0.700%	8.600%
42	Construction Contracting: Owner-Builder	2.300%	5.600%	0.700%	8.600%
36	Construction Contracting, pre-2016 contracts	2.000%	5.600%	0.700%	8.300%
37	Construction Contracting: Speculative Builders, pre-2016 contracts	2.000%	5.600%	0.700%	8.300%
38	Construction Contracting: Owner-Builder, pre-2016 contracts	2.000%	5.600%	0.700%	8.300%
25	Hotel/Motel, Other Transient Lodging				
	Transient: 29 consecutive days or less	5.300%	5.500%	1.770%	12.570%
	Non-transient: more than 29 consecutive days	2.300%			2.300%
49	Jet Fuel Sales (rate as cents per gallon)				
	Sales for first 10 million gallons	\$0.00732	\$0.03050	\$0.00305	\$ 0.04087
	Sales over 10 million gallons	\$0.00732		\$0.00305	\$ 0.01037
51	Jet Fuel Use Tax (rate as cents per gallon)				
	Use Tax: Jet Fuel (first 10 million gallons)	\$0.00732	\$0.03050		\$ 0.03782
	Use Tax: Jet Fuel (over 10 million gallons)	\$0.00732			\$ 0.00732
10	Job Printing	2.300%	5.600%	0.700%	8.600%
19	Mining	0.100%	3.125%	0.4375%	3.6625%
03	Timbering/Extraction	2.300%	3.125%	0.4375%	5.8625%
09	Publishing (distribution only)	2.300%	5.600%	0.700%	8.600%
13	Commercial Real Estate Property Rental, Leasing, Licensing				
	commercial licensing	2.400%			2.400%
	commercial rental, leasing	2.400%		0.500%	2.900%
18	Residential Real Estate Property Rental	2.300%			2.300%
14	Rental, Leasing, Licensing of Tangible Personal Property (TPP)				
	other rental, leasing	2.300%	5.600%	0.700%	8.600%
	other licensing	2.300%			2.300%
21	Short-term Motor Vehicle Rental				
	31 days or less (GVW less than 12,000 lbs.)	4.300%	5.600%	0.700%	10.600%
11	Restaurants and Bars	2.300%	5.600%	0.700%	8.600%
	Retail Sales				
17	Level 1 (first amount equal to or less than \$10,000 for a single item)	2.300%	5.600%	0.700%	8.600%
33	Level 2 (amounts greater than \$10,000 for a single item)	2.000%	5.600%	0.700%	8.300%
30	Retail Food Sales	0.000%			0.000%
47	Manufactured Buildings	2.300%	5.600%	0.700%	8.600%
	Telecommunications				
05	telecommunications	4.700%	5.600%	0.700%	11.000%
26	cable TV	4.700%			4.700%
06	Transportation and Towing/Transporting for Hire				
	motor vehicle (GVW less than 12,000 lbs.)		5.600%	0.700%	6.300%
	pipeline, railroad, air freight	2.300%	5.600%	0.700%	8.600%
04	Utilities				
	electric, gas, water	2.700%	5.600%	0.700%	9.000%
	wastewater removal services	2.700%			2.700%
	Use Taxable Purchases				
29	Level 1 (first amount equal to or less than \$10,000 for a single item)	2.300%	5.600%		7.900%
34	Level 2 (amounts greater than \$10,000 for a single item)	2.000%	5.600%		7.600%
	Use Tax, Out-of-State Vendor				
31	Level 1 (first amount equal to or less than \$10,000 for a single item)	2.300%	5.600%		7.900%
35	Level 2 (amounts greater than \$10,000 for a single item)	2.000%	5.600%		7.600%