

COMBINED TAX RATES (PHOENIX, STATE, COUNTY)

Tax rates below are shown as percentages except as noted, effective January 1, 2018.

Region Code	State Business Code	City ST Code	BUSINESS CLASSIFICATION	PHOENIX	STATE	COUNTY	COMBINED
PX	018	01	Advertising (local)	0.500%			0.500%
PX	012	12	Amusements	2.300%	5.600%	0.700%	8.600%
PX	015	15	Construction Contracting	2.300%	5.600%	0.700%	8.600%
PX	016	32	Construction Contracting: Speculative Builders	2.300%	5.600%	0.700%	8.600%
PX	037	42	Construction Contracting: Owner-Builder	2.300%	5.600%	0.700%	8.600%
PX	Restricted	36	Construction Contracting, pre-2016 contracts	2.000%	5.600%	0.700%	8.300%
PX	Restricted	37	Construction Contracting: Speculative Builders, pre-2016 contracts	2.000%	5.600%	0.700%	8.300%
PX	Restricted	38	Construction Contracting: Owner-Builder, pre-2016 contracts	2.000%	5.600%	0.700%	8.300%
PX	044 & 144	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%
PX	325 & 344	25	Online Lodging Marketplace - 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%
PX	049	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
PX	051	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
PX	010	10	Job Printing	2.300%	5.600%	0.700%	8.600%
PX	019	19	Mining	0.100%	3.125%	0.4375%	3.6625%
PX	020	03	Timbering/Extraction	2.300%	3.125%	0.4375%	5.8625%
PX	009	09	Publishing (distribution only)	2.300%	5.600%	0.700%	8.600%
PX	213 & 313	13	Commercial Real Estate Property Rental, Leasing, Licensing				
			commercial licensing	2.400%			2.400%
			commercial rental, leasing	2.400%		0.500%	2.900%
PX	045	18	Residential Real Estate Property Rental	2.300%			2.300%
PX	345	18	Online Residential Marketplace - Residential Real Estate Property Rental	2.300%			2.300%
PX	214	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%
PX	114 & 214	21	Short-term Motor Vehicle Rental				
			31 days or less (GVW less than 12,000 lbs.)	4.300%	5.600%	0.700%	10.600%
PX	011	11	Restaurants and Bars	2.300%	5.600%	0.700%	8.600%
			Retail Sales				
PX	017	17	Level 1 (first amount equal to or less than \$10,303 for a single item)	2.300%	5.600%	0.700%	8.600%
PX	167	33	Level 2 (amounts greater than \$10,303 for a single item)	2.000%	5.600%	0.700%	8.300%
PX	062	30	Retail Food Sales	0.000%			0.000%
PX	027	47	Manufactured Buildings	2.300%	5.600%	0.700%	8.600%
			Telecommunications				
PX	005	05	telecommunications	4.700%	5.600%	0.700%	11.000%
PX		26	cable TV	4.700%			4.700%
PX	006	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%
PX	004	04	Utilities				
			electric, gas, water	2.700%	5.600%	0.700%	9.000%
			wastewater removal services	2.700%			2.700%
			Use Taxable Purchases				
PX	029	29	Level 1 (first amount equal to or less than \$10,303 for a single item)	2.300%	5.600%		7.900%
PX	169	34	Level 2 (amounts greater than \$10,303 for a single item)	2.000%	5.600%		7.600%
			Use Tax, Out-of-State Vendor				
PX	029	31	Level 1 (first amount equal to or less than \$10,303 for a single item)	2.300%	5.600%		7.900%
PX	169	35	Level 2 (amounts greater than \$10,303 for a single item)	2.000%	5.600%		7.600%