

COMBINED TAX RATES (PHOENIX, STATE, COUNTY)

Tax rates below are shown as percentages except as noted, effective January 1, 2020.

| 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 | | | Hotel/Motel, Other Transient Lodging | | | | |
| | 044 & 144 | 25 | Transient: 29 consecutive days or less (City = 2.3% + 3.0%) | 5.300% | 5.500% | 1.770% | 12.570% |
| | 044 | | Non-transient: more than 29 consecutive days | 2.300% | | | 2.300% |
| PX | 049 | 49 | 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 | 51 | 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 | 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 (City = 2.3% + 0.1%) | 2.400% | | | 2.400% |
| | | | commercial rental, leasing (City = 2.3% + 0.1%) | 2.400% | | 0.500% | 2.900% |
| PX | 045 | 18 | 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.)(City = 2.0% + 2.3%) | 4.300% | 5.600% | 0.700% | 10.600% |
| PX | 011 | 11 | Restaurants and Bars | 2.300% | 5.600% | 0.700% | 8.600% |
| PX | | | Retail Sales | | | | |
| | 017 | 17 | Level 1 (first amount equal to or less than \$10,968 for a single item) | 2.300% | 5.600% | 0.700% | 8.600% |
| | 165 | | Level 2 (amounts > \$10,968 for a single item) | 2.000% | 5.600% | 0.700% | 8.300% |
| | 167 | 33 | Level 2 (amounts > \$10,303 for a single item), 2018-2019 sales | 2.000% | 5.600% | 0.700% | 8.300% |
| | 367 | 33 | Level 2 (amounts > \$10,000 for a single item), 2016-2017 sales | 2.000% | 5.600% | 0.700% | 8.300% |
| PX | | | Marketplace Facilitated or Remote Retail Sales | | | | |
| | 605 | | Level 1 (first amount equal to or less than \$10,968 for a single item) | 2.300% | 5.600% | 0.700% | 8.600% |
| | 625 | | Level 2 (amounts > \$10,968 for a single item) | 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 | 062 | 30 | Retail Food Sales | 0.000% | | | 0.000% |
| | | | Marketplace Facilitated or Remote Retail Sales of Food for Home Consumption* | 0.000% | | | 0.000% |
| PX | 606 | | | 0.000% | | | 0.000% |
| PX | 027 | 47 | Manufactured Buildings | 2.300% | 5.600% | 0.700% | 8.600% |
| PX | | | Telecommunications | | | | |
| | 005 | 05 | telecommunications | 4.700% | 5.600% | 0.700% | 11.000% |
| | 005 | 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 | | | Utilities | | | | |
| | 004 | 04 | electric, gas, water | 2.700% | 5.600% | 0.700% | 9.000% |
| | 485 | 39 | wastewater removal services | 2.700% | | | 2.700% |
| PX | | | Use Taxable Purchases | | | | |
| | 029 | 29 | Level 1 (first amount equal to or less than \$10,968 for a single item) | 2.300% | 5.600% | | 7.900% |
| | 166 | | Level 2 (amounts greater than \$10,968 for a single item) | 2.000% | 5.600% | | 7.600% |
| | 169 | 34 | Level 2 (amounts greater than \$10,303 for a single item), 2018-2019 sales | 2.000% | 5.600% | | 7.600% |
| | 369 | 34 | Level 2 (amounts greater than \$10,000 for a single item), 2016-2017 sales | 2.000% | 5.600% | | 7.600% |
| PX | | | Use Tax, Out-of-State Vendor | | | | |
| | 029 | 31 | Level 1 (first amount equal to or less than \$10,968 for a single item) | 2.300% | 5.600% | | 7.900% |
| | 166 | | Level 2 (amounts greater than \$10,968 for a single item) | 2.000% | 5.600% | | 7.600% |
| | 169 | 35 | Level 2 (amounts greater than \$10,303 for a single item), 2018-2019 sales | 2.000% | 5.600% | | 7.600% |
| | 369 | 35 | Level 2 (amounts greater than \$10,000 for a single item), 2016-2017 sales | 2.000% | 5.600% | | 7.600% |