

# COMBINED TAX RATES (PHOENIX, STATE, COUNTY)

Tax rates are shown as percentages except as noted, effective June 1, 2013 through December 31, 2013.

ST CODE	BUSINESS CLASSIFICATION	PHOENIX	STATE	COUNTY	COMBINED
01	<b>Advertising (local)</b>	0.500%			0.500%
12	<b>Amusements</b>	2.000%	5.600%	0.700%	8.300%
15	<b>Construction Contracting</b>	2.000%	5.600%	0.700%	8.300%
25	<b>Hotel/Motel, Other Transient Lodging</b>				
	29 consecutive days or less	5.000%	5.500%	1.770%	12.270%
	more than 29 consecutive days	2.000%			2.000%
49	<b>Jet Fuel (rate as cents per gallon)</b>				
	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	<b>Jet Fuel Use (rate as cents per gallon)</b>				
	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	<b>Job Printing</b>	2.000%	5.600%	0.700%	8.300%
47	<b>Manufactured Buildings</b>	2.000%	5.600%	0.700%	8.300%
09	<b>Publishing (distribution only)</b>	2.000%	5.600%	0.700%	8.300%
18	<b>Residential Rental of Real Property</b>	2.000%			2.000%
13	<b>Commercial Rental, Leasing, Licensing of Real Property</b>				
	commercial licensing	2.100%			2.100%
	commercial rental, leasing	2.100%		0.500%	2.600%
14	<b>Rental, Leasing, Licensing of Tangible Personal Property</b>				
	other rental, leasing	2.000%	5.600%	0.700%	8.300%
	other licensing	2.000%			2.000%
11	<b>Restaurants and Bars</b>	2.000%	5.600%	0.700%	8.300%
17	<b>Retail Sales</b>	2.000%	5.600%	0.700%	8.300%
30	<b>Retail Food Sales</b>	2.000%			2.000%
21	<b>Short-term Motor Vehicle Rental</b>				
	31 days or less (GVW less than 12,000 lbs.)	4.000%	5.600%	0.700%	10.300%
06	<b>Transportation and Towing</b>				
	motor vehicle (GVW less than 12,000 lbs.)		5.600%	0.700%	6.300%
	pipeline, railroad, air freight	2.000%	5.600%	0.700%	8.300%
05	<b>Telecommunications</b>				
	telecommunications	4.700%	5.600%	0.700%	11.000%
	cable TV	4.700%			4.700%
04	<b>Utilities</b>				
	electric, gas, water	2.700%	5.600%	0.700%	9.000%
	wastewater	2.700%			2.700%
29/31	<b>Use Tax</b>	2.000%	5.600%		7.600%