COMBINED TAX RATES (PHOENIX, STATE, COUNTY)

Tax rates below are shown as percentages except as noted, effective January 1, 2016.

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%