## **COMBINED TAX RATES (PHOENIX, STATE, COUNTY)**

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

	State						
Region	Business	City ST	DUCINECS OF ASSISTANTION	PHOENIX	STATE	COUNTY	COMBINED
Code	Code	Code	BUSINESS CLASSIFICATION	PHOENIX	SIAIE	COUNTY	COMBINED
PX	018	01	Advertising (local)	0.500%			0.500%
PX	012	12	Amusements	2.300%	5.600%	0.700%	8.600%
PX	012	15	Construction Contracting		5.600%		8.600%
PX			Construction Contracting  Construction Contracting: Speculative Builders	2.300%		0.700%	8.600%
PX	016 037	32 42	Construction Contracting: Speculative Builder  Construction Contracting: Owner-Builder	2.300%	5.600%	0.700%	8.600%
			Construction Contracting, Owner-builder  Construction Contracting, pre-2016 contracts	2.300%	5.600%	0.700%	8.300%
PX	Restricted		Construction Contracting, pre-2016 contracts  Construction Contracting: Speculative Builders, pre-2016 contracts	2.000%	5.600%	0.700%	8.300%
PX	Restricted			2.000%	5.600%	0.700%	8.300%
PX	Restricted		Construction Contracting: Owner-Builder, pre-2016 contracts Hotel/Motel, Other Transient Lodging	2.000%	5.600%	0.700%	0.300%
PX	044 & 144	25	Transient: 29 consecutive days or less	5.300%	5.500%	1.770%	12.570%
			Non-transient: more than 29 consecutive days	2.300%	5.500%	1.770%	2.300%
	005 0 044	05		2.300%			2.300%
PX	325 & 344	25	Online Lodging Marketplace - Hotel/Motel, Other Transient Lodging	F 0000/	F F000/	1 7700/	10.5700/
			Transient: 29 consecutive days or less  Non-transient: more than 29 consecutive days	5.300% 2.300%	5.500%	1.770%	12.570%
	0.10			2.300%			2.300%
PX	049	49	Jet Fuel Sales (rate as cents per gallon)	Φ ο ο ο σσο σ	Φ 0 00050	<b># 0 0000</b>	Φ 0.04007
			Sales for first 10 million gallons		\$ 0.03050	\$ 0.00305	\$ 0.04087
DV	054		Sales over 10 million gallons	\$ 0.00732		\$ 0.00305	\$ 0.01037
PX	051	51	Jet Fuel Use Tax (rate as cents per gallon)	Φ ο ο ο σσο σ	Φ 0 00050		Φ 0.00700
			Use Tax: Jet Fuel (first 10 million gallons)	\$ 0.00732	\$ 0.03050		\$ 0.03782
D)/	040	40	Use Tax: Jet Fuel (over 10 million gallons)	\$ 0.00732	E 0000/	0.7000/	\$ 0.00732
PX	010	10	Job Printing	2.300%	5.600%		8.600%
PX	019	19	Mining	0.100% 2.300%	3.125%	0.4375%	3.6625%
PX	020	03	Timbering/Extraction		3.125%	0.4375% 0.700%	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	0.4000/			0.4000/
			commercial licensing	2.400%		0.5000/	2.400%
	045	10	commercial rental, leasing Residential Real Estate Property Rental	2.400% 2.300%		0.500%	2.900% 2.300%
PX	045	18	Online Residential Marketplace - Residential Real Estate Property	2.300%			2.300%
DV	0.45	40	Rental	2.300%			0.0000/
PX	345	18		2.300%			2.300%
PX	214	14	Rental, Leasing, Licensing of Tangible Personal Property (TPP)	0.0000/	F 0000/	0.7000/	0.0000/
			other rental, leasing other licensing	2.300% 2.300%	5.600%	0.700%	8.600% 2.300%
PX	114 & 214	21	Short-term Motor Vehicle Rental	2.300%			2.300%
PA	114 & 214	21	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%
PA	011	11	Retail Sales	2.300 /6	3.000 /8	0.70078	0.000 /6
DV	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 PX	167	17 33	Level 2 (amounts greater than \$10,303 for a single item)	2.000%			8.300%
			Retail Food Sales	0.000%	3.000 /8	0.70078	0.000%
PX	062	30			5.600%	0.700%	
PX	027	47	Manufactured Buildings Telecommunications	2.300%	5.000%	0.700%	8.600%
DV	005	05		4.700%	5.600%	0.700%	11 0000/
PX	005	05	telecommunications cable TV	4.700%	%000.5	0.700%	11.000% 4.700%
PX	000	26		4.700%			4.700%
PX	006	06	Transportation and Towing/Transporting for Hire		E 0000/	0.7000/	C 0000/
			motor vehicle (GVW less than 12,000 lbs.)	0.0000/	5.600%	0.700%	6.300%
DV	004	0.4	pipeline, railroad, air freight	2.300%	5.600%	0.700%	8.600%
PX	004	04	Utilities	0.7000/	F 00000	0.7000/	0.00001
			electric, gas, water	2.700%	5.600%	0.700%	9.000%
			wastewater removal services	2.700%			2.700%
DV	000	00	Use Taxable Purchases	0.0000/	E 0000/		7.0000/
PX	029	29	Level 1 (first amount equal to or less than \$10,303 for a single item)	2.300%			7.900%
PX	169	34	Level 2 (amounts greater than \$10,303 for a single item)	2.000%	5.600%		7.600%
DV			Use Tax, Out-of-State Vendor	0.000	F 000-1		7.005
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%