

COMBINED TAX RATES (PHOENIX, STATE, COUNTY)

Tax rates below are shown as percentages except as noted, effective January 1, 2014 through March 31, 2015.

ST CODE	BUSINESS CLASSIFICATION	PHOENIX	STATE	COUNTY	COMBINED
01	Advertising (local)	0.500%			0.500%
12	Amusements	2.000%	5.600%	0.700%	8.300%
15	Construction Contracting	2.000%	5.600%	0.700%	8.300%
25	Hotel/Motel, Other Transient Lodging				
	29 consecutive days or less	5.000%	5.500%	1.770%	12.270%
	more than 29 consecutive days	2.000%			2.000%
49	Jet Fuel (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 (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	2.000%	5.600%	0.700%	8.300%
47	Manufactured Buildings	2.000%	5.600%	0.700%	8.300%
09	Publishing (distribution only)	2.000%	5.600%	0.700%	8.300%
18	Residential Rental of Real Property	2.000%			2.000%
13	Commercial Rental, Leasing, Licensing of Real Property				
	commercial licensing	2.100%			2.100%
	commercial rental, leasing	2.100%		0.500%	2.600%
14	Rental, Leasing, Licensing of Tangible Personal Property				
	other rental, leasing	2.000%	5.600%	0.700%	8.300%
	other licensing	2.000%			2.000%
11	Restaurants and Bars	2.000%	5.600%	0.700%	8.300%
17	Retail Sales	2.000%	5.600%	0.700%	8.300%
30	Retail Food Sales	1.000%			1.000%
21	Short-term Motor Vehicle Rental				
	31 days or less (GVW less than 12,000 lbs.)	4.000%	5.600%	0.700%	10.300%
06	Transportation and Towing				
	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	Telecommunications				
	telecommunications	4.700%	5.600%	0.700%	11.000%
	cable TV	4.700%			4.700%
04	Utilities				
	electric, gas, water	2.700%	5.600%	0.700%	9.000%
	wastewater	2.700%			2.700%
29/31	Use Tax	2.000%	5.600%		7.600%