

# COMBINED TAX RATES (PHOENIX, STATE, COUNTY)

Tax rates below were effective December 1, 2007 through May 31, 2010.

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%
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%