



# Transaction Privilege (Sales) & Use Tax Rate Schedule

Effective February 1, 2019

\*Official Schedule of City of Scottsdale Rates and Fees at: [www.scottsdaleaz.gov](http://www.scottsdaleaz.gov) - keyword "Fees".

CLASSIFICATION	COMBINED TAX RATE	MARICOPA COUNTY TAX RATE	ARIZONA STATE TAX RATE	CITY TAX RATE*	CITY TRANSIENT (BED) TAX RATE*
1) Mining – Nonmetal	<b>5.312%</b>	0.4370%	3.125%	1.75%	
Mining – Metalliferous	<b>2.60%</b>		2.5%	0.1%	
2) Utilities	<b>8.05%</b>	0.70%	5.6%	1.75%	
3) Electronic Visual Communications	<b>8.05%</b>	0.70%	5.6%	1.75%	
4) Pipeline	<b>8.05%</b>	0.70%	5.6%	1.75%	
5) Railroads	<b>8.05%</b>	0.70%	5.6%	1.75%	
6) Publishing	<b>8.05%</b>	0.70%	5.6%	1.75%	
7) Printing	<b>8.05%</b>	0.70%	5.6%	1.75%	
8) Advertising	<b>1.75%</b>	0.00%	0.00%	1.75%	
9) Contracting	<b>8.05%</b>	0.70%	5.6%	1.75%	
10) Restaurants	<b>8.05%</b>	0.70%	5.6%	1.75%	
11) Food for Home Consumption	<b>1.75%</b>	0.00%	0.00%	1.75%	
12) Retail	<b>8.05%</b>	0.70%	5.6%	1.75%	
13) Amusements	<b>8.05%</b>	0.70%	5.6%	1.75%	
14) Rentals					
Personal Property	<b>8.05%</b>	0.70%	5.6%	1.75%	
Real Property					
<b>Commercial</b>	<b>2.25%</b>	0.50%	0.00%	1.75%	
<b>Residential</b>					
> 29 days	<b>1.75%</b>	0.00%	0.00%	1.75%	
< 30 days – see hotel/motel					
<b>Hotel/Motel</b>	<b>14.020%</b>	1.770%	5.5%	1.75%	5.0%
15) Transportation	<b>8.05%</b>	0.70%	5.6%	1.75%	
16) Jet Fuel (Cents per gallon charged)	<b>0.05155</b>	0.00305	0.0305	0.018	
17) <b>Use Tax</b>	<b>7.15%</b>	0.0%	5.6%	1.55%	

## City Treasurer's Office – Business Services Department

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