



Transaction Privilege (Sales) & Use Tax Rate Schedule

Effective July 1, 2025

*Official Schedule of City of Scottsdale Rates and Fees at: www.scottsdaleaz.gov - keyword "Fees".

(CITY BUSINESS CLASS) & CLASSIFICATION	COMBINED TAX RATE	MARICOPA COUNTY TAX RATE	ARIZONA STATE TAX RATE	CITY TAX RATE*	CITY TRANSIENT (BED) TAX RATE*
(017) Mining – Nonmetal	5.262%	0.4370%	3.125%	1.70%	
(019) Mining – Metalliferous	2.60%		2.5%	0.1%	
(004) Utilities	8.00%	0.70%	5.6%	1.70%	
(005) Communications	8.00%	0.70%	5.6%	1.70%	
(027) Manufactured Buildings	8.00%	0.70%	5.6%	1.70%	
(009) Publishing	8.00%	0.70%	5.6%	1.70%	
(010) Job Printing	8.00%	0.70%	5.6%	1.70%	
(018) Advertising	8.00%	0.70%	5.6%	1.70%	
(015) Contracting - Prime	8.00%	0.70%	5.6%	1.70%	
(016) Contracting – Speculative Builder	1.70%	0.00%	0.00%	1.70%	
(037) Contracting – Owner Builder	8.00%	0.70%	5.6%	1.70%	
(315) MRRA	8.00%	0.70%	5.6%	1.70%	
(011) Restaurants	8.00%	0.70%	5.6%	1.70%	
(062) Food for Home Consumption	1.70%	0.00%	0.00%	1.70%	
(017) Retail	8.00%	0.70%	5.6%	1.70%	
(012) Amusements	8.00%	0.70%	5.6%	1.70%	
(214) Personal Property Rentals	8.00%	0.70%	5.6%	1.70%	
Real Property Rentals					
(213) Commercial	2.20%	0.50%	0.00%	1.70%	
(045) Residential					
> 29 days	0.00%	0.00%	0.00%	0.00%	
< 30 days – see hotel/motel					
(044) Hotel/Motel	8.97%	1.77%	5.5%	1.70%	
(144) Hotel/Motel – Additional Tax	5.00%				5.0%
Total Hotel/Motel Rate	13.97%	1.77%	5.5%	1.70%	5.0%
(006) Transportation	8.00%	0.70%	5.6%	1.70%	
(049) Jet Fuel (Cents per gallon charged)	0.05155	0.00455	0.029	0.018	
(029) Use Tax Purchases	7.10%	0.0%	5.6%	1.50%	
(030) Use Tax from Inventory	7.10%	0.0%	5.6%	1.50%	

City Treasurer's Office – Business Services Department

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