



Transaction Privilege (Sales) & Use Tax Rate Schedule

Effective January 1, 2025

*Official Schedule of City of Scottsdale Rates and Fees at: 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	5.312%	0.4370%	3.125%	1.75%	
Mining – Metalliferous	2.60%		2.5%	0.1%	
2) Utilities	8.05%	0.70%	5.6%	1.75%	
3) Communications	8.05%	0.70%	5.6%	1.75%	
4) Manufactured Buildings	8.05%	0.70%	5.6%	1.75%	
5) Publishing	8.05%	0.70%	5.6%	1.75%	
6) Printing	8.05%	0.70%	5.6%	1.75%	
7) Advertising	8.05%	0.70%	5.6%	1.75%	
8) Contracting	1.75%	0.00%	0.00%	1.75%	
9) MRRA	8.05%	0.70%	5.6%	1.75%	
10) Restaurants	8.05%	0.70%	5.6%	1.75%	
11) Food for Home Consumption	1.75%	0.00%	0.00%	1.75%	
12) Retail	8.05%	0.70%	5.6%	1.75%	
13) Amusements	8.05%	0.70%	5.6%	1.75%	
14) Rentals					
Personal Property	8.05%	0.70%	5.6%	1.75%	
Real Property					
Commercial	2.25%	0.50%	0.00%	1.75%	
Residential					
> 29 days	0.00%	0.00%	0.00%	0.00%	
< 30 days – see hotel/motel					
Hotel/Motel	14.02%	1.77%	5.5%	1.75%	5.0%
15) Transportation	8.05%	0.70%	5.6%	1.75%	
16) Jet Fuel (Cents per gallon charged)	0.05155	0.00455	0.029	0.018	
17) Use Tax	7.15%	0.0%	5.6%	1.55%	

City Treasurer's Office – Business Services Department

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