

**Combined Privilege Tax Rates  
As Of July 1, 2014  
City of Tempe, Maricopa County, Arizona State**

REVENUE CATEGORY	TEMPE CITY TAX RATE	COMBINED ARIZONA and MARICOPA COUNTY TAX RATE	COMBINED TAX RATE	TAX DEDUCTION FACTOR RATE
01 Transportation	1.8%	6.3%	8.1%	0.07493
02 Mining	0.1%	3.562%	3.662%	0.03533
03 Timbering	1.8%		1.8%	0.01768
04 Utilities	1.8%	6.3%	8.1%	0.07493
05 Communications	1.8%	6.3%	8.1%	0.07493
07 Manufactured Housing	1.8%	6.3%	8.1%	0.07493
08 Advertising	1.8%		1.8%	0.01768
09 Publishing	1.8%	6.3%	8.1%	0.07493
10 Job Printing	1.8%	6.3%	8.1%	0.07493
11 Restaurants	1.8%	6.3%	8.1%	0.07493
12 Amusements	1.8%	6.3%	8.1%	0.07493
13 Rental of Real Property - Commercial	1.8%	0.5%	2.3%	0.02248
13 Rental of Real Property - Residential	1.8%		1.8%	0.01768
14 Hotel/Motel	1.8%		1.8%	0.01768
25 Additional Tax on Transient Lodging <30 days (Bed Tax)	5%	7.27%	12.27%	0.12335
15 Construction Contracting	1.8%	6.3%	8.1%	0.05002
16 Rental of Personal Property	1.8%	6.3%	8.1%	0.07493
17 Retail Sales	1.8%	6.3%	8.1%	0.07493
18 Food For Home Consumption	1.8%		1.8%	0.01768
20 Use Taxable Purchases	1.8%	5.6%	7.4%	