

City of Maricopa Transaction Privilege Tax and Use Tax Rates

City of Maricopa City Code: MP	Business Code	Code Section	Current Tax Rate	Proposed Tax Rate	Justification	Customers Impacted
<u>Advertising</u>	18	405	2.00%	2.50%	Transportation/Infrastructure	Businesses operating under this business class
<u>Amusements</u>	12	410	2.00%	2.50%	Transportation/Infrastructure	Businesses operating under this business class
<u>Commercial Rental, Leasing & Licensing for Use</u>	213	445	2.00%	2.50%	Transportation/Infrastructure	Businesses operating under this business class
<u>Communications</u>	5	470	2.00%	2.50%	Transportation/Infrastructure	Businesses operating under this business class
<u>Contracting-Owner Builder</u>	37	417	3.50%	4.00%	Transportation/Infrastructure	Businesses operating under this business class
<u>Contracting-Prime</u>	15	415	3.50%	4.00%	Transportation/Infrastructure	Businesses operating under this business class
<u>Contracting-Speculative Builders</u>	16	416	3.50%	4.00%	Transportation/Infrastructure	Businesses operating under this business class
<u>Hotel/Motel (Additional Tax)</u>	144	447	5.50%	<i>No change</i>		
<u>Hotels</u>	44	444	2.00%	<i>No change</i>		
<u>Job Printing</u>	10	425	2.00%	2.50%	Transportation/Infrastructure	Businesses operating under this business class
<u>Manufactured Buildings</u>	27	427	2.00%	2.50%	Transportation/Infrastructure	Businesses operating under this business class
<u>MRRA Amount</u>	315	415.1	2.00%	2.50%	Transportation/Infrastructure	Businesses operating under this business class
<u>Publication</u>	9	435	2.00%	2.50%	Transportation/Infrastructure	Businesses operating under this business class
<u>Rental, Leasing & Licensing for Use of TPP</u>	214	450	2.00%	2.50%	Transportation/Infrastructure	Businesses operating under this business class
<u>Restaurants and Bars</u>	11	455	2.00%	2.50%	Transportation/Infrastructure	Businesses operating under this business class
<u>Retail Sales</u>	17	460	2.00%	2.50%	Transportation/Infrastructure	Businesses operating under this business class
<u>Retail Sales Food for Home Consumption</u>	62	462	2.00%	<i>No change</i>		
<u>Severance-Metal Mining</u>	19	432	0.10%	<i>No change</i>		
<u>Timbering and Other Extraction</u>	20	430	2.00%	2.50%	Transportation/Infrastructure	Businesses operating under this business class
<u>Transporting</u>	6	475	2.00%	2.50%	Transportation/Infrastructure	Businesses operating under this business class
<u>Use Tax From Inventory</u>	30	610	2.00%	2.50%	Transportation/Infrastructure	Businesses operating under this business class
<u>Use Tax Purchases</u>	29	610	2.00%	2.50%	Transportation/Infrastructure	Businesses operating under this business class
<u>Utilities</u>	4	480	2.00%	2.50%	Transportation/Infrastructure	Businesses operating under this business class