



City of Tucson
****NOTICE TO TAXPAYERS****
TAX RATE CHANGES EFFECTIVE FEBRUARY 1, 2018

As a result of a Special Election held on November 7, 2017, Mayor and Council adopted Ordinance No. 11518, to authorize a voter-approved sales tax increase of one tenth of a percent (0.1%) for the Reid Park Zoo Improvement Fund. The following are the tax rate changes **effective February 1, 2018** and expiring January 31, 2028.

TAX RATES FOR CITY OF TUCSON ACTIVITIES
(Effective 02/01/2018)

ACTIVITY CODE	ACTIVITY DESCRIPTION	PRIOR RATE	NEW RATE
004	UTILITIES	2.5%	2.6%
005	COMMUNICATIONS	2.5%	2.6%
006	TRANSPORTATION (includes Railroad & Aircraft)	2.5%	2.6%
009	PUBLISHING	2.5%	2.6%
010	JOB PRINTING	2.5%	2.6%
011	RESTAURANTS	2.5%	2.6%
012	AMUSEMENTS	2.5%	2.6%
015	CONTRACTING – PRIME	2.5%	2.6%
016	CONTRACTING – SPECULATIVE BUILDERS	2.5%	2.6%
017	RETAIL	2.5%	2.6%
020	TIMBERING & EXTRACTION	2.5%	2.6%
027	MANUFACTURED BUILDINGS	2.5%	2.6%
029	USE TAX – PURCHASES	2.5%	2.6%
030	USE TAX – FROM INVENTORY	2.5%	2.6%
037	CONTRACTING – OWNER BUILDER	2.5%	2.6%
213	RENTAL – REAL PROPERTY	2.5%	2.6%
214	RENTAL – PERSONAL PROPERTY	2.5%	2.6%
315	MRRA AMOUNT ^(A)	2.5%	2.6%

***Please note** the following activities and tax rates were not affected by the election.

019	MINING (Severance – Metal Mining)	0.1%	0.1%
044	HOTELS (Transient Rental)	6%	6%
035	BED SURTAX (ADDITIONAL) (PER NIGHT)	\$4.00/RM	\$4.00/RM
104	PUBLIC UTILITY (ADDITIONAL UTILITY) ^(B)	4.5%	4.5%
105	PUBLIC UTILITY (ADDITIONAL COMMUNICATIONS) ^(C)	4.5%	4.5%
133	PUBLIC UTILITY RIGHT OF WAY	1.5%	1.5%
235	RV BED SURTAX (PER 24 HOUR PERIOD)	\$2.00	\$2.00
325	ONLINE LODGING MARKETPLACE	6%	6%
335	ONLINE LODGING MARKETPLACE ROOM SURTAX	\$4.00/RM	\$4.00/RM

^(A) Code used to report amount due on materials purchased exempt from tax and incorporated into a Maintenance, Repair, Replacement or Alteration (MRRA) project.

^(B) If you report under Utilities (Business code 004), an additional Public Utility Tax must be applied and reported.

^(C) If you report under Communications (Business code 005), an additional Public Utility Tax must be applied and reported.