



**City of Tucson**  
**\*\*NOTICE TO TAXPAYERS\*\***  
**TAX RATE CHANGES EFFECTIVE JULY 1, 2017**

As the result of a Special Election held on May 16, 2017, Mayor and Council adopted Resolution No. 22760, to authorize a voter approved five year temporary half-cent sales tax increase to fund improvements for roads and public safety. The following are the tax rate changes **effective July 1, 2017** and expiring June 30, 2022. The first tax returns affected will be for the month ending July 31, 2017 (due in August) or the quarter ending September 30, 2017 (due in October).

**TAX RATES FOR CITY OF TUCSON ACTIVITIES**

ACTIVITY CODE	ACTIVITY DESCRIPTION	PRIOR RATE	NEW RATE
004	UTILITIES	2%	2.5%
005	COMMUNICATIONS	2%	2.5%
006	TRANSPORTATION (includes Railroad & Aircraft)	2%	2.5%
009	PUBLISHING	2%	2.5%
010	JOB PRINTING	2%	2.5%
011	RESTAURANTS	2%	2.5%
012	AMUSEMENTS	2%	2.5%
015	CONTRACTING – PRIME	2%	2.5%
016	CONTRACTING – SPECULATIVE BUILDERS	2%	2.5%
017	RETAIL	2%	2.5%
020	TIMBERING & EXTRACTION	2%	2.5%
027	MANUFACTURED BUILDINGS	2%	2.5%
029	USE TAX – PURCHASES	2%	2.5%
030	USE TAX – FROM INVENTORY	2%	2.5%
037	CONTRACTING – OWNER BUILDER	2%	2.5%
213	RENTAL – REAL PROPERTY	2%	2.5%
214	RENTAL – PERSONAL PROPERTY	2%	2.5%
315	MRRA AMOUNT <sup>(A)</sup>	2%	2.5%

**\*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) <sup>(B)</sup>	4.5%	4.5%
105	PUBLIC UTILITY (ADDITIONAL COMMUNICATIONS) <sup>(C)</sup>	4.5%	4.5%
133	PUBLIC UTILITY RIGHT OF WAY	1.5%	1.5%
325	ONLINE LODGING MARKETPLACE	6%	6%
335	ONLINE LODGING MARKETPLACE ROOM SURTAX	\$4.00/RM	\$4.00/RM

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

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

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