

COMBINED TAX RATES
GLENDALE, STATE, COUNTY
Effective January 1, 2025

NEW CITY BUSINESS CODE	OLD CITY BUSINESS CODE	CITY CODE / A.R.S. SECTION	BUSINESS CLASSIFICATION	GLENDALE (GE)	STATE	COUNTY	STATE/ COUNTY (MAR)	COMBINED (CITY, STATE, COUNTY)
18	18	21.1-405	Advertising (local)	2.9				2.9
12	12	21.1-410	Amusements	2.9	5.6	0.7	6.3	9.2
15	15	21.1-415	Construction Contracting - Prime	2.9	5.6	0.7	6.3	9.2
16	15	21.1-416	Construction Contracting - Speculative Builders	2.9				2.9
37	15	21.1-417	Construction Contracting - Owner-Builder	2.9				2.9
10	10	21.1-425	Job Printing	2.9	5.6	0.7	6.3	9.2
49	8	21.1-422	Jet Fuel Sales (cents per gallon)	\$ 0.028	\$ 0.0305	\$ 0.0050	\$ 0.0355	\$ 0.0635
27	6	21.1-427	Manufactured Buildings	2.9	5.6	0.7	6.3	9.2
20		21.1-430	Timbering and Other Extraction	2.9	3.125	0.4375	3.5625	6.4625
19		21.1-432, A.R.S. §42-5202(C)	Severance - Metal Mining	0.1	2.5		2.5	2.6
17		21.1-432, A.R.S. §42-5010(A)(3)	Mining - Nonmetal Retail Sales	2.9	3.125	0.4375	3.5625	6.4625
9	9	21.1-435	Publishing (distribution only)	2.9	5.6	0.7	6.3	9.2
44	25	21.1-444	Hotel/Motel = 2.9%	7.9	5.5	1.77	7.27	15.17
144	25	21-1.447	Hotel/Motel, Additional Tax on Transient Lodging (less than 30 consecutive days) = 5%				0	
325	25	21.1-447, A.R.S. §42-5010(A)(2), -5076, -6009	Online Lodging Marketplace	7.9	5.5	0.22	5.72	13.62
213	40	21.1-445	Commercial Real Estate Property Rental - Leasing	2.9		0.5	0.5	3.4
213	40	21.1-445	Commercial Real Estate Property Rental - Licensing	2.9			0	2.9
214	14	21.1-450	Tangible Personal Property (TPP) Rental, Leasing	2.9	5.6	0.7	6.3	9.2
214	14	21.1-450	Tangible Personal Property (TPP) Licensing	2.9				2.9
11	11	21.4-455	Restaurant and Bars	3.9	5.6	0.7	6.3	10.2
221		21.4-455	Medical Marijuana Restaurant and Bars	3.9	5.6	0.7	6.3	10.2
421		21.4-455	Adult Use Marijuana Restaurant and Bars	3.9	5.6	0.7	6.3	10.2
17	17	21.1-460	Retail Sales (single item < \$5K)	2.9	5.6	0.7	6.3	9.2
717	32	21.1-460(d)	Retail Sales (single item = or > \$5K)	2.2	5.6	0.7	6.3	8.5
605		21.1-460, A.R.S. §§ 42-5001(9)&(10), -6017	Marketplace Facilitated or Remote Retail Sales (single item < \$5K)	2.9	5.6	0.7	6.3	9.2
623		21.1-460(d), A.R.S. §§ 42-5001(9)&(10), -6017	Marketplace Facilitated or Remote Retail Sales (single item = or > \$5K)	2.2	5.6	0.7	6.3	8.5
420		21.1-460, A.R.S. §36-2864	Adult Use Marijuana Retail Sales (single item < \$5K)	2.9	5.6	0.7	6.3	9.2
680		21.1-460(d), A.R.S. §36-2864	Adult Use Marijuana Retail Sales (single item = or > \$5K)	2.2	5.6	0.7	6.3	8.5
203		21.1-460, -465(f), -100; A.R.S. §36-2864	Medical Marijuana Retail Sales (single item < \$5K)	2.9	5.6	0.7	6.3	9.2
664		21.1-460, -465(f), -100; A.R.S. §36-2864	Medical Marijuana Retail Sales (single item = or > \$5K)	2.2	5.6	0.7	6.3	8.5
62	30	21.1-462	Retail Sales - Food for Home Consumption	2.5				2.5

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606		21.1-462, A.R.S. §§ 42-5001(9)&(10), - 6017	Marketplace Facilitated or Remote Retail Sales of Food for Home Consumption	2.5				2.5
315	17	21.1-460, A.R.S. §42-5008.01	Retail Sales - Construction Contracting MRRA	2.9	5.6	0.7	6.3	9.2
5	5	21.1-470	Telecommunications	6.1	5.6	0.7	6.3	12.4
6	1	21.1-475	Transportation and Towing	2.9	5.6	0.7	6.3	9.2
4	4	21.1-480	Utilities - electric, gas, water	2.9	5.6	0.7	6.3	9.2
51	8	21-1-610(f)	Jet Fuel Use Tax (cents per gallon)	\$ 0.028	\$ 0.0305		\$ 0.0305	\$ 0.0585
29	99	21.1-610, 21.1-620	Use Tax Purchases (single item < \$5K)	2.9	5.6		5.6	8.5
729	97	21.1-610(e), 21.1- 620	Use Tax Purchases (single item = or > \$5K)	2.2	5.6		5.6	7.8

Effective January 1, 2017, transaction privilege tax (TPT) licenses must be obtained at, and tax returns filed with, the Arizona Department of Revenue. A Business License is different than a TPT license and must be obtained with the City of Glendale. For more information, contact Customer Service at (623) 930-3190.

Effective January 1, 2025, municipal TPT will no longer be imposed on the rental of residential property for stays longer than 30 days. Visit www.glendaleaz.com/work/licensing_sales_tax/residential_rental for further information.