

Prescott Business Code Conversion to State Business Code Chart

FROM:
Prescott

TO:
State (ADOR)

Business Code	Region Code	Business Code	Description	Rate
01	PR	018	Advertising	2.00%
23	PR	012	Amusements	2.00%
09	PR	213	Commercial Rental, Leasing and Licensing for Use	2.00%
31	PR	005	Communications	2.00%
02	PR	015	Contracting-Prime	2.00%
	PR	037	Contracting-Owner-Builders	2.00%
32	PR	016	Contracting- Speculative Builders	2.00%
12	PR	044	Hotels	2.00%
45	PR	144	Hotel/Motel (Additional Tax)	3.00%
21	PR	049	Jet Fuel Sales (cents per gallon)	\$ 0.015
	PR	051	Jet Fuel Use Tax (cents per gallon)	\$ 0.015
04	PR	010	Job Printing	2.00%
34	PR	027	Manufactured Buildings	2.00%
05	PR	009	Publication	2.00%
08	PR	214	Rental, Leasing and Licensing for Use of Tangible Personal Property	2.00%
13	PR	045	Residential Rental, Leasing and Licensing for Use	2.00%
07	PR	011	Restaurants and Bars	2.00%
22	PR	017	Retail Sales	2.00%
	PR	315	MRRRA Amount ¹	2.00%
	PR	062	Retail Sales for Food for Home Consumption	2.00%
	PR	116	Feed at Wholesale	2.00%
	PR	020	Timbering and Other Extraction	2.00%
03	PR	019	Severance-Metal Mining	0.10%
06	PR	006	Transporting	2.00%
25	PR	029	Use Tax Purchases	2.00%
	PR	030	Use Tax From Inventory	2.00%
	PR	450	Vehicle Use Tax	2.00%
24	PR	004	Utilities	2.00%
	PR	050	License Fee ²	\$ 25.00

¹Code used to report retail amount due on materials purchased exempt from tax and incorporated into a Maintenance, Repair, Replacement or Alteration (MRRRA) project. This tax would be based on the location of the job rather than place of material purchase.

² License Fee will reduce to \$5.00 beginning January 1, 2017.

*The red highlighted rows represent additional business code detail on the state reporting system. For example Prescott business code 25 for use tax is now reported under three different state business codes: 029, 030, and 450.