

City of Chandler
Business Classifications and Deduction Codes

Business Classification Code			Deduction Codes Allowed by Business Classification	Deduction Codes	
Class	Rate	Activity Description		Code	Deduction Description
01	1.50%	Transportation	52, 64, 81	52	Discounts & Refunds
04	2.75%	Utilities	52, 54, 64, 65, 81	54	Sales for Resale or Re-Lease
05	2.75%	Telecommunications	52, 54, 64, 66, 81	55	Out-of-State Sales
09	1.50%	Publishing	52, 54, 55, 64, 65, 69, 81	56	50% Retailer's Sale to US Gov't.
10	1.50%	Printing	52, 54, 55, 64, 65, 74, 81	57	100% Manufacturer's Sale to US Gov't.
11	1.80%	Restaurants and Bars	52, 54, 64, 74, 75, 81	58	Prescription Drugs / Prosthetics
12	1.50%	Amusements	52, 64, 81	59	Gasoline & Use Fuel
13	1.50%	Real Property Rentals	52, 54, 64, 75, 81	62	Out-of-City Contracting
14	1.50%	Personal Property Rentals	52, 54, 55, 58, 63, 64, 65, 73, 74, 75, 81, 83	63	Retail Service Labor
15	1.50%	Construction Contracting	52, 62, 64, 70, 71, 75, 81	64	Sales Tax Collected or Factored
16	1.50%	Manufactured Buildings	52, 64, 75, 81	65	Qualifying Healthcare Sales
17	1.50%	Retail Sales	52, 54, 55, 56, 57, 58, 59, 63, 64, 65, 73, 74, 75, 79, 81, 82, 83	66	Interstate Telecommunications
18	1.50%	Advertising	52, 64, 69, 81	69	National Advertising
25	4.40%	Hotels + Transient (< 30 Days)	52, 64, 75, 81	70	35% Standard Contracting Deduction
26	1.50%	Hotels (> 29 Days)	52, 64, 75, 81	71	Exempt Subcontracting
40	\$0.023	Jet Fuel Sales (Per Gallon)	52, 54, 56, 64, 65, 74, 75, 81	73	Exempt Capital Equipment
49	\$0.023	Jet Fuel - Use Tax (Per Gal.)	None	74	Freight Out / Delivery
99	1.50%	Use Tax	None	75	Other Allowed (Must Describe)
				79	Food Stamp / WIC Purchases
				81	Bad Debts
				82	Trade-In Allowances
				83	Mining Supplies