

TOWN OF GILBERT
GILBERT TAX CLASSIFICATIONS & RATES

NEW! GILBERT PRIVILEGE TAX IS NOW REPORTED BY BUSINESS TAX CLASSIFICATION. This is a list of the Business Class Codes for use when reporting Gilbert Privilege Taxes on your AZDOR Transaction Privilege Tax Return (TPT-1). If you need help in choosing the correct code, please contact us at: SalesTax@GilbertAZ.Gov

Tax Classification	Region Code	Business Class Codes	Examples of Businesses/Activities Subject to Gilbert Tax	City Rate	Town Code Reference
RETAILERS / SELLERS OF GOODS					
Retail	GB	017	Retail sales of Goods	1.50%	58-460
Retail - Grocery	GB	062	Retail sales of food for home consumption; separate from other retail sales	1.50%	58-462
Restaurant and Bars	GB	011	Restaurants, bars, caterers	1.50%	58-455
Job Printing	GB	010	Printers, copiers, engraving	1.50%	58-425
Publication	GB	009	Publishers of Newspapers, Magazines, Subscriptions	1.50%	58-435
CONSTRUCTION CONTRACTORS					
Construction Contracting	GB	015	Contractors who modify real property for owners or their agents	1.50%	58-415
Speculative Builders	GB	016	Owners of real property who improve & SELL their own property; Sale of New Homes or Commercial Buildings	1.50%	58-416
Owner / Builders	GB	037	Owners of real property who improve their own property; Use this classification to report any amounts on which no tax was paid to your vendors or contractors.	1.50%	58-417
Maintenance, Repair, Replacement & Alteration of Real Property (MRRRA)	GB	315	Contractors who perform maintenance, repair, replacement or alteration for owners or owners' agents of real property, and did NOT pay tax on the materials used in these jobs	1.50%	Pending
Manufactured Buildings	GB	027	Manufactured buildings	1.50%	58-427
LEASING / RENTING OF REAL ESTATE OR GOODS					
Rental of Real Property - RESIDENTIAL	GB	045	Renting of Houses, Apartments, Condominiums	1.50%	58-445
Rental of Real Property - COMMERCIAL / NON-RESIDENTIAL	GB	213	Renting of Offices, Stores, Shopping Centers, Land	1.50%	58-445
Personal Property Rent (TPP)	GB	214	Rental, leasing and licensing for use of tangible personal property; such as cars, office equipment, tools, machines	1.50%	58-450
HOTELS, MOTELS, SHORT-TERM REAL ESTATE RENTALS					
Hotel	GB	044	Hotels & other transient lodging facilities including vacation rentals.	1.50%	58-444
Additional Tax on Hotel	GB	144	Hotels/Vacation Rentals (Renting for less than 30 days) - Tax is in addition to Hotel (044)	3.00%	58-447
UTILITY PROVIDERS					
Utilities	GB	004	Electric power, water, gas	1.50%	58-480
Communications	GB	005	Telephone companies, pagers, cell phones	1.50%	48-470
MISCELLANEOUS TAXABLE SERVICES					
Advertising	GB	018	Newspapers, Periodicals, Direct Mail, Flyers/Door Hangers, Magazines, Billboards, Radio, TV, Website Advertising; Payment for delivering customer's message.	1.50%	58-405
Amusements	GB	012	Theaters, Exhibitions, Circus, Sporting Events, Health & Fitness Club Membership Fees	1.50%	58-410
UNCOMMON TAXABLE ACTIVITIES					
Feed at Wholesale	GB	116	Sellers of Animal Feed, even if selling to someone who intends to resell the feed	1.50%	58-420
Transporting for Hire	GB	006	Towing Companies, Freight if originating in Gilbert	1.50%	58-475
Rental Occupancy	GB	040	DO NOT USE THIS CODE FOR RESIDENTIAL RENTALS - Use Class 045; This class pertains only to leases entered into prior to December 1, 1967	1.50%	58-440
Timbering & Other Extraction	GB	020	Felling, producing or preparing timber for sale. Extracting, refining or producing any oil or natural gas for sale.	1.50%	58-430
Severance - Metal Mining	GB	019	Mining, smelting or producing for sale of metals or mineral product.	0.10%	58-432
Use Tax	GB	029	State imposed only - Gilbert does currently impose a local Use Tax	0.0%	N/A