

Peoria Business Class and Deduction Codes

Business Class Code			Deduction Codes Allowed for Class	Deductions	
Class	Rate	Activity Description		Code	Description
1	1.80%	Transportation	51, 52, 64	51	Bad Debts
4	3.30%	Utilities	51, 52, 54, 64, 65	52	Discounts & Refunds
5	1.80%	Telecommunications	51, 52, 54, 64	54	Sales for Resale
8	1.80%	Advertising	51, 52, 64	55	Out-of-State Sales
9	1.80%	Publishing	51, 52, 54, 55, 64, 65	56	50% Retail Sales to US Gov't
10	1.80%	Job Printing	51, 52, 54, 55, 64, 65	56	100% Mfg. Sales to US Gov't.
11	2.80%	Restaurant/Bar	51, 52, 54, 64	58	Prescriptions/Prosthetics
12	2.80%	Amusements	51, 52, 64	59	Gasoline & Use Fuel
13	1.80%	Commercial Rental	51, 52, 54, 64	62	Out-of-City Contracting
13a	1.80%	Residential Rental	51, 52, 54, 64	63	Retail Service Labor
13b	1.80%	Trailer Courts	51, 52, 54, 64	64	Sales Tax Collected/Factored
14	5.60%	Hotel/Motel	51, 52, 64	65	Qualifying Healthcare Sales
15	1.80%	Contracting	51, 52, 62, 64, 70, 71	70	35% Standard Contracting
16	1.80%	Personal Property Rental	51, 52, 54, 55, 58, 63, 64, 65, 73	71	Exempt Subcontracting
16a	1.80%	Vehicle Rentals	51, 52, 54, 64	73	Exempt Capital Equipment
17	1.80%	Retail Sales	51, 52, 54, 55, 56, 58, 59, 63, 64, 65, 73	75-77	Other Allowed (Must Describe)
18	1.80%	Cable TV	51, 52, 64		
20	1.80%	Use Tax	None		