



Arizona Department of Revenue

TPT Newsletter

Issue 9

Arizona Department of Revenue

September 2019

NEWS

Remote Sales into Arizona

On May 31, 2019, Arizona Governor Doug Ducey signed House Bill (H.B.) 2757 into law. This legislation requires remote sellers and marketplace facilitators to begin filing and paying transaction privilege tax (TPT) in Arizona starting October 1, 2019. The next key date will be November 1, 2019, when filing and paying TPT for the October reporting period begins. As part of the implementation of the new remote seller and marketplace facilitator TPT in Arizona, the agency has unveiled detailed online information and launched a team of department specialists ready to provide one-on-one assistance to customers.

Online Resources

The Out-of-State Sellers resource page on the Arizona Department of Revenue website provides information on the legislation, outlines TPT requirements, has frequently asked questions along with other information, including links to helpful sites, such as www.AZTaxes.gov.

ECCO Team

The Arizona Department of Revenue's E-Commerce Compliance and Outreach (ECCO) team is in place to assist remote sellers and marketplace facilitators with questions about the legislation, licensing and registering process. Additionally, this team of ADOR specialists provides guidance to Arizona-based retailers about other states with remote seller programs. The ECCO Unit can be reached Monday to Friday from 8 a.m. to 5 p.m. (MST) by phone at 833-293-7253 (833-AZeSale) or by email at azesale@azdor.gov.

Registration, Resources and Frequently Asked Questions

Registration for remote sellers and marketplace facilitators began on September 9. For information visit the **Out-of-State Sellers** resource page at <https://azdor.gov/transaction-privilege-tax/retail-sales-subject-tpt/out-state-sellers>

LIVE CHAT

ADOR Live Chat is available on the www.AZDOR.gov and www.AZTaxes.gov websites, giving Arizona taxpayers another option when seeking information about state taxes, the transaction privilege tax program or answers to a variety of questions. The pop-up application will provide customers with navigational guidance and answers to general questions.

ADOR Live Chat is currently available for inquiries, *Monday through Friday from 8 a.m. to 5 p.m.*

UPCOMING EVENTS

BUSINESS TAX BASICS WORKSHOPS

STATEWIDE (VIA-WEBEX):

Wednesday, Oct. 9, 2019
1:00 p.m. - 3:30 p.m.

CENTRAL PHOENIX (IN-PERSON):

Wednesday, Sept. 18, 2019
Industrial Commission of Arizona, Main Lobby - First Floor
800 W. Washington Ave., Phoenix, AZ 85007
9:00 a.m. - 12:00 p.m.

EAST VALLEY (IN-PERSON):

Wednesday, Oct. 2, 2019
Public Safety Building Amphitheater
75 E. Civic Center Drive
Gilbert, AZ 85296
9:00 a.m. - 11:00 a.m.
1:00 p.m. - 4:00 p.m.

TUCSON (IN-PERSON):

Wednesday, Sept. 18, 2019
400 West Congress
Tucson, AZ 85701
9:00 a.m. - 12:00 p.m.

PROPERTY MANAGEMENT/ RESIDENTIAL RENTAL WORKSHOPS

STATEWIDE (VIA-WEBEX):

PMC Community Connections
Wednesday, Sept. 25, 2019
10 a.m. - 11:00 a.m.

EAST VALLEY (IN-PERSON):

Wednesday, Nov. 13, 2019
City of Mesa
20 East Main Street
Room 170, Mesa, AZ 85201
9:00 a.m. - 11:30 a.m.

ADOR workshops cover topics such as licensing, filing and more. Visit azdor.gov/taxpayer-education for registration information.



(602) 255-3381 or toll-free at (800) 352-4090



www.azdor.gov

AZ Taxes.gov

APPLY | FILE | PAY



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ONLINE LODGING MARKETPLACE

Online Lodging Marketplace

An online lodging marketplace is any digital platform that provides, at a cost, an unaffiliated third party with a platform to rent lodging accommodations. Online lodging marketplaces (OLMs) are required to obtain a transaction privilege tax (TPT) license, list each location on their license, register to file and pay on all online lodging transactions, and list their TPT license on each advertisement maintained by the operator, with the department. Visit azdor.gov/transaction-privilege-tax/online-lodging-marketplace for details and to review the reporting factsheet and taxpayer notification, TPN 19-1.

TAX CHANGES

Tax Changes Indicated - Details Pending

- Mohave County
- Navajo County

Town of Fountain Hills

On August 13, 2019, the Mayor and the Council of the Town of Fountain Hills approved Ordinance No. 19-12 to increase the Transaction Privilege Tax (TPT) by three-tenths percent (**0.3%**) for the following rates:

Advertising (**018**); Amusement (**012**); Contracting – Prime (**015**); Contracting – Speculative Builders (**016**); Contracting – Owner Builders (**037**); Job Printing (**010**); Manufactured Buildings (**027**); Timbering and Other Extraction (**020**); Publication (**009**); Hotels (**044**); Commercial Lease (Additional Tax) (**313**); Rental, Leasing, & Licensing for Use of TPP (**214**); Restaurant and Bars (**011**); Retail Sales (**017**); Retail Sales Food for Home Consumption (**062**); MRRRA Amount (**315**); Communications (**005**); Transporting (**006**); Utilities (**004**); Use Tax Purchases (**029**); Use Tax From Inventory (**030**);

Effective November 1, 2019.

Town of Clarkdale

On August 13, 2019, the Mayor and the Council of Clarkdale passed Ordinance No. 398 which amends the Town of Clarkdale Tax Code by increasing the rate of taxation from the existing rate of three percent (**3.0%**) to a total of three and one-half percent (**3.5%**). This change affects the following business classifications:

- **Increasing from three percent (3.0%) to three and one-half percent (3.5%):**
Advertising (**018**); Amusement (**012**); Job Printing (**010**); Manufactured Buildings (**027**); Timbering and Other Extraction (**020**); Publication (**009**); Hotels (**044**); Rental, Leasing, and Licensing for Use of Tangible Personal Property (**214**); Restaurant and Bars (**011**); Retail Sales (**017**); MRRRA (**315**); Communications (**005**); Transporting (**006**); and Utilities (**004**).

Effective November 1, 2019.

- **Increasing from four percent (4.0%) to four and one-half percent (4.5%):**
Contracting – Prime (**015**); Contracting – Speculative Builder (**016**); Contracting – Owner Builder (**037**)

Effective November 1, 2019.





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Town of Payson

The Town of Payson to reduce TPT rate by (0.12%) as a result of the repeal of the 2002 voter approved increase from the sale of Project 2003 bonds. The (0.12%) reductions are for the following rates:

Advertising **(018)**; Amusement **(012)**; Contracting – Prime **(015)**; Contracting – Speculative Builders **(016)**; Contracting – Owner Builders **(037)**; Job Printing **(010)**; Manufactured Buildings **(027)**; Timbering and Other Extraction **(020)**; Publication **(009)**; Rental Occupancy **(040)**; Hotels **(044)**; Commercial Rental, Leasing, & Licensing for Use **(213)**; Rental Leasing & Licensing for Use of TPP **(214)**; Restaurant and Bars **(011)**; Retail Sales **(017)**; MRRRA Amount **(315)**; Communications **(005)**; Transporting **(006)**; Utilities **(004)**.

Effective October 1, 2019

REMINDERS

TPT Filing Frequency and Due Dates

TPT filers are reminded of the following August 2019 TPT filing deadlines:

- September 20 - TPT return due date
- September 27 - Paper returns must be received by ADOR by 5 p.m. on this date
- September 30 - Electronic returns must be received by ADOR by this date

Other Reminders

- Even if your business didn't make any taxable sales or purchases, **you still need to file your TPT return.**
- The [TPT and Use Tax Rate Look-Up Tool](#) is a useful resource that helps TPT filers find TPT rates for any location within the state of Arizona.
- Sending returns without payment generates a bill. Send returns with all applicable fees and payments to avoid receiving a bill.

EDUCATION, TUTORIALS AND TRAINING

ADOR makes available online tutorials on setting up AZTaxes, new user registration, understanding location codes, filing an electronic TPT return and more. To access online tutorials and resources, visit azdor.gov/taxpayer-education.

