



Arizona Department of Revenue TPT Newsletter

Issue 10

Arizona Department of Revenue

October 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 that do not have a physical presence in Arizona and meet certain economic thresholds to begin collecting transaction privilege tax (TPT) in Arizona starting October 1, 2019. Filing and paying TPT for the **October reporting** period begins **November 1, 2019**. For information visit the **Out-of-State Sellers** resource page at <https://azdor.gov/transaction-privilege-tax/retail-sales-subject-tpt/out-state-sellers>

2020 TPT License Renewals

The Arizona Department of Revenue (ADOR) will be sending renewal letters to businesses next month to renew their 2020 TPT License. Prepare for annual TPT license renewals by updating your business location, name and mailing address this month. A TPT license is used for collection and remittance of state, county and city taxes. Businesses licensed with ADOR are required to renew their TPT license. For more information visit <https://azdor.gov/transaction-privilege-tax/tpt-license/renewing-tpt-license>.

TAX CHANGES

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.

UPCOMING EVENTS

NEW AZTAXES WORKSHOP CENTRAL PHOENIX (IN-PERSON): Wednesday, October 23, 2019

9 a.m. - 12 p.m.
Industrial Commission of Arizona, First Floor
800 W. Washington Avenue,
Phoenix, AZ 85007

BUSINESS TAX BASICS WORKSHOPS STATEWIDE (VIA-WEBEX):

Thursday, November 7, 2019
1 p.m. - 3:30 p.m.

CENTRAL PHOENIX (IN-PERSON): Wednesday, October 16, 2019

9 a.m. - 12 p.m.
Industrial Commission of Arizona, First Floor
800 W. Washington Avenue,
Phoenix, AZ 85007

TUCSON (IN-PERSON): Wednesday, October 16, 2019

9 a.m. - 12:00 p.m.
Arizona Department of Revenue
400 W Congress,
Tucson, AZ 85701

MESA (IN-PERSON): Wednesday, October 23, 2019

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

GLENDALE (IN-PERSON): Thursday, October 24, 2019

9 a.m. - 11:30 a.m.
City of Glendale - Glendale Chamber of Commerce
5850 W Glendale Ave.
Glendale, AZ 85301

SCOTTSDALE (IN-PERSON): Thursday, October 31, 2019

9 a.m. - 11:30 a.m.
City of Scottsdale
Granite Reef Senior Center
1700 North Granite Reef, Scottsdale, AZ 85257

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



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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.

REMINDERS

TPT Filing Frequency and Due Dates

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

- October 21 - TPT return due date
- October 30 - Paper returns must be received by ADOR by 5 p.m. on this date
- October 31 - Electronic returns must be received by ADOR by this date

DID YOU KNOW

- **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. Visit azdor.gov/transaction-privilege-tax/online-lodging-marketplace for more information.
- **Live Chat:** ADOR Live Chat is available on the www.AZDOR.gov and www.AZTaxes.gov websites, Monday through Friday from 8 a.m. to 5 p.m.
- **Economic Nexus:** House Bill (H.B. 2757) introduced a new economic (dollar-based) nexus standard for businesses that have no physical presence in AZ. Visit <https://azdor.gov/transaction-privilege-tax/retail-sales-subject-tpt/out-state-sellers/economic-threshold> to see if your out-of-state business is required to license and file.
- **Cyber Security Awareness:** October is Cyber Security Awareness Month. Remember to change your passwords, protect your personal information, watch your emails and be web wise.
- **Credit/Debit Card Payments:** Tax payments may be made using debit or credit cards online at AZTaxes.gov or in person at all three of its offices. Service charges apply.

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

