

# EXCISE TAX

To better serve you, the Arizona Department of Revenue offers online assistance and filing of your business taxes. To file your taxes online or to register to use the website, go to [www.aztaxes.gov](http://www.aztaxes.gov).

This publication is for general information about the excise taxes imposed in Arizona counties. For complete details, refer to the Arizona Revised Statutes and the Arizona Administrative Code. In case of inconsistency or omission in this publication, the language of the Arizona Revised Statutes, the Arizona Administrative Code, and the individual county resolutions will prevail. Excise taxes are commonly used by counties to support and enhance county services.

Pima county is the only county that does not have a county excise tax, although it does have a tax on transient lodging in unincorporated areas of the county. County excise taxes apply to any transactions that are subject to the state's transaction privilege tax.

## What Is The Tax Rate And How Do I Pay?

Most county excise taxes are imposed at a rate of ten percent of the Arizona transaction privilege tax rate. For *example*, a business that pays a 5% transaction privilege tax would pay a 0.5% county excise tax (*consult the Tax Rate Tables for the current tax rates*), if the business or the job site is located in a county imposing a tax. If a business transaction is exempt from transaction privilege tax, it is also exempt from county excise tax. County excise tax is reported along with the transaction privilege tax on Form TPT-1 . The transaction privilege tax rate tables include a schedule which provides the combined state transaction privilege and county excise tax rate. This combined rate is used on Form TPT-1 to reflect sales made in different counties.

In order to collect and pay transaction privilege and county excise taxes, you must have a transaction privilege tax license.

## For Additional Information, call:

Phoenix ..... (602) 255-2060  
Toll free from area codes 928 & 520 .. (800) 843-7196

## For Hearing Impaired - TDD only:

Phoenix ..... (602) 542-4021  
Toll free from area codes 928 & 520 .. (800) 397-0256

## Or Write to:

Arizona Department of Revenue  
Taxpayer Information & Assistance  
1600 W Monroe  
Phoenix AZ 85007

## For Related Tax Information:

Internet Address ..... [www.azdor.gov](http://www.azdor.gov)  
Recorded Tax Information ..... (602) 542-1991  
Forms by Mail ..... (602) 542-4260  
Forms by Fax ..... (602) 542-3756

This document is available in an alternative format upon request.

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