

AZTaxes Newsletter September 2014

Transaction Privilege and Use Tax (TPT) is always due on the 20th of the month.

For TPT Electronic File and Pay

- **August 2014 TPT-1 and Payment;** to be considered timely received by the last business day of the month, you must submit electronically **both** your TPT-1 and your payment, no later than 5:00pm (Mountain Standard Time) Monday, September 29, 2014.

For TPT Sent by Mail

- **August 2014 TPT-1 and Payment;** to be considered timely received when mailed, your TPT-1 and your payment, must be postmarked no later than Thursday, September 25, 2014.

TAX INFORMATION AND ALERTS

Coconino Capital Projects Tax Expiration

The Coconino County Capital Projects Tax, imposed since January 1, 2003 will expire on September 30, 2014.

The tax rate is currently 0.125% on most transactions in the county. For most transactions the state/county combined rate will drop from 6.725% to 6.6%.

A special message will be printed on your TPT-1 form regarding the tax rate change. On our website at www.azdor.gov look for the TPT update describing this change and the link that will direct you to the TPT Rate Table.

On Page 2 of this newsletter, the rate table shown provides you with the Class Code, Description, Old (tax) Rate and the New (tax) Rate effective beginning October 1, 2014.

Coconino Capital Projects Tax Expiration (continued)

TPT Rate Table Effective October 1, 2014:

Class Code	Description	Old Rate	New Rate (beginning 10/1/2014)
002	Non metal Mining	3.828%	3.75%
004	Utilities	6.725%	6.6%
005	Communications	6.725%	6.6%
006	Transporting	6.725%	6.6%
007	Private Railcar	6.725%	6.6%
008	Pipelines	6.725%	6.6%
009	Publishing	6.725%	6.6%
010	Job Printing	6.725%	6.6%
011	Restaurant & Bar	6.725%	6.6%
012	Amusements	6.725%	6.6%
014	Rentals of Personal Property	6.725%	6.6%
015	Prime Contracting	6.725%	6.6%
017	Retail	6.725%	6.6%
025	Transient Lodging (Hotel/Motel)	6.737%	6.6%
029	Use Tax	5.6%	5.6%
030	Use Tax Inventory	5.6%	5.6%
037	Owner/Builder Contracting	6.725%	6.6%
049	Jet Fuel Excise Tax	3.66¢	3.66¢

MODEL CITY TAX CODE

Go online at <http://modelcitytaxcode.az.gov/> to find information about City Tax Code, recent and proposed changes to the Model City Tax Code and City Tax Rates.

CITY OF DUNCAN

Effective October 1, 2014

On July 10, 2014, the Mayor and Council of the Town of Duncan passed Ordinance Number 14-6-12. Ordinance Number 14-6-12 amends Chapter 16 of the Duncan Town Code by removing **Model Option #6**.

Ordinance 14-6-12 tax rate increase effects the following classification:

Rental, leasing and licensing for use of real property: additional tax upon transient lodging.

The ordinance change creates the **Hotel/Motel (Additional Tax) Classification (DC 003)** at **three percent (3%)**.

CITY OF SAN LUIS

Effective August 1, 2014

On May 28, 2014, the City Council of the City of San Luis passed Ordinance Number 328. Ordinance 328 re-adoption of the Model City Tax Code and the relevant Model Options as previously adopted by the City of San Luis as well as the new adoption of the **Model Option 11 “Do NOT allow tax credit against telecommunication tax for franchise and license fees paid the City. (Model allows such tax credits.)”** by action of City of San Luis.

The changes enacted by the ordinance shall be effective from and after August 1, 2014.

CITY OF WINSLOW

Effective January 1, 2016

In a Special Election held May 20, 2014, the City of Winslow was authorized to continue the **Additional one percent (1%) Privilege Tax**. Ordinance 1234 was passed and adopted by the Council of the City of Winslow, August 26th, 2014. The tax was approved for an additional twenty years beginning January 1, 2016. The provisions of the tax imposed shall cease on or after January 1, 2036 unless reauthorized by the qualified electors of the city at an election called for this purpose. The tax rate for **WS 000** will continue at **three percent (3%)**.

Arizona Transaction Privilege Tax (TPT) License Update

Changes to TPT licenses are subject to a \$12 fee per location for the state fee and any applicable city fees. There are no fees for changes to corporate account, Use Tax or Withholding registrations. Changes to following items can be requested by using the Business Account Update form available at www.azdor.gov:

- Business name
- Mailing address
- Business location
- Additional business or rental location(s) filing consolidated reports
- Corporate officer

EFT Payments

- Registered businesses can register for ACH Debit to make EFT payments.
- After you log in and select your business account, select “Business Registration” then “ACH Debit” and follow the easy directions.

Payment and Refund Status Options Are Available on AZTaxes.gov

- ACH Debit, E-Check, credit card and Visa or MasterCard branded debit cards
- Use www.AZTaxes.gov to check the status of your income tax refund
- Use “Make a Payment” option to pay your income tax

Electronic Payment Settlement Date

In order for your electronic payment to be received timely, your electronic transaction must be submitted in advance of the cutoff time and due date:

- ACH Debit or E-Check; payments made on AZTaxes must be submitted before 5:00pm Mountain Standard Time (MST) the Arizona business day prior to the due date in order for your payment to settle the next business day. The settlement date is the date the money is debited from your bank account and credited to the Department of Revenue.
- Credit Cards; payments submitted before 5:00pm (MST) will be credited to your Department of Revenue account on the same day. Same day only applies to *credit card* payments.

Payment Arrangements

- To make payments over a period of time, contact the Office Collections Section in Phoenix at (602) 542-5551 or Tucson at (520) 628-6442. Any Revenue Officer will be able to assist you.
- Information is also available at www.azdor.gov/Collections/PaymentArrangement