



# Transaction Privilege Tax Changes and News

This publication is an informational notice for February 2015.

## CITY BUSINESS CODES HAVE CHANGED!

City codes have changed. The new city codes are standard between all cities and match state codes in most instances. A bridge linking the old codes to the new codes has been created for each city to assist you in determining the new code. Each city bridge can be found on <http://www.azdor.gov/Business/TransactionPrivilegeTax/TPTRates.aspx> under the city name. For example, if you currently file 000 and you are a retailer, your new code is 017.

## RESIDENTIAL RENTAL PROPERTY MANAGERS

**Effective for 2015:** Property Managers can continue to file tax returns in the same manner they did for each city and ADOR in 2014. Property Managers that hold the license with a city which did not license individual owners in 2014 do not need to have all of their owners complete license applications and pay license fees by January 30, 2015 as previously requested, because these are not considered license renewals. By June 30, 2015, all individual owners must have complete license applications on file with the Non-Program Cities, or with ADOR for properties located in Program Cities. Any owner formerly reporting under a Property Manager's license that has already become licensed doesn't need to do anything. The cities and ADOR will continue to accept Property Manager tax returns through 2015 if they were allowed to do so in 2014. For more information, please refer to the TPT Simplification webpage at [www.azdor.gov](http://www.azdor.gov)

## TOWN OF CAMP VERDE

**Effective March 1, 2015:** On January 7, 2015, the Mayor and City Council of the Town of Camp Verde passed Ordinance No. 2015-A403. Ordinance No. 2015-A403 amended the tax code of the Town of Camp Verde by increasing the rate of taxation from the existing rate of **three percent (3%)** to a total of **three point six five percent (3.65%)**. This change affects the following business classifications:

Sec. 8-405 Advertising; 8-410 Amusements, Exhibitions, and Similar Activities; 8-415 Construction Contracting: Construction Contractors; 8-416 Construction Contracting: Speculative Builders; 8-417 Construction Contracting: Owner-Builders; 8-425 Job Printing; 8-427 Manufactured Buildings; 8-430 Timbering and Other Extraction; 8-435 Publishing and Periodicals Distribution; 8-444 Hotels; 8-450 Rental, Leasing, and Licensing for Use of Tangible Property; 8-455 Restaurants and Bars; Sec. 8-460 Retail sales; 8-470 Telecommunications services; 8-475 Transporting for hire; and 8-480 Utility Services.

The tax rate in the following section of the Tax Code of the Town of Camp Verde will be increasing from **two percent (2%)** to **three point six five percent (3.65%)**:

Sec. 8-610 Use Tax: imposition of tax; presumption

The tax rate in the following section of the Tax Code of the Town of Camp Verde is excluded from the increase and will remain unchanged:

Sec. 8-432 Mining; 8-445 Rental, Leasing, and Licensing for Use of Real Property; 8-447 Rental, leasing, and licensing for use of real property: additional tax upon transient lodging,

Ordinance No. 2015-A403 provides for a pre-existing contract exclusion from the Privilege Tax increase.

## TOWN OF ORO VALLEY

**Effective March 1, 2015:** On December 17, 2014, the Mayor and Town Council of the Town of Oro Valley passed Ordinance No. (O)14-17. Ordinance No. (O)14-17 amended the tax code of the Town of Oro Valley by increasing the rate of taxation by **five-tenths of one percent (0.5%)** from the existing rate of **two percent (2%)** to a total of **two and five-tenths percent (2.5%)**.

This change affects the following business classifications:

Sec. 8A-405 Advertising; 8A-410 Amusements, Exhibitions, and Similar Activities; 8A-425 Job Printing; 8A-427 Manufactured Buildings; 8A-430 Timbering and Other Extraction; 8A-435 Publishing and Periodicals Distribution; 8A-444 Hotels; 8A-450 Rental, Leasing, and Licensing for Use of Tangible Property; 8A-455 Restaurants and Bars; Sec. 8A-460 Retail sales; and 8A-475 Transporting for Hire.

## CITY OF BISBEE

**Effective March 1, 2015:** On December 16, 2014, the City passed **Ordinance O-14-08** covering all provisions listed in the City Tax Code; however, because their Code is out-of-date with Article IV of the AZ Model City Tax Code (incorporated by reference), one provision was missed.

On January 20, 2015, the Mayor and City Council of the City of Bisbee passed Ordinance No. O-15-01. Ordinance No. O-15-01 amended the tax code of the City of Bisbee by increasing the rate of taxation by **one percent (1%)** from the existing rate of **two and five-tenths percent (2.5%)** to a total of **three and five-tenths percent (3.5%)** for a period **not to exceed eight (8) years**. This change affects the following business classification:

Sec. 8A-462 Retail sales: food for home consumption.

On December 16, 2014, the Mayor and City Council of the City of Bisbee passed **Ordinance No. O-14-08** and **Ordinance No. O-14-09**. **Ordinance No. O-14-08** amended the tax code of the City of Bisbee by increasing the rate of taxation by **one percent (1%)** from the existing rate of **two and five-tenths percent (2.5%)** to a total of **three and five-tenths percent (3.5%)** for a period **not to exceed eight (8) years**. This change affects the following business classifications:

Sec. 8A-405 Advertising; 8A-410 Amusements, Exhibitions, and Similar Activities; 8A-415 Construction Contracting; 8A-416 Construction Contracting Speculative Builders; 8A-417 Construction Contracting Owner-Builders; 8A-420 Feed at Wholesale; 8A-425 Job Printing; 8A-427 Manufactured Buildings; 8A-430 Timbering and Other Extraction; 8A-435 Publishing and Periodicals Distribution; 8A-444 Hotels; 8A-445 Rental, Leasing, and Licensing for Use of Real Property; 8A-450 Rental, Leasing, and Licensing for Use of Tangible Property; 8A-455 Restaurants and Bars; Sec. 8A-460 Retail sales; 8A-470 Telecommunications services; 8A-475 Transporting for hire; and 8A-480 Utility services.

**Ordinance No. O-14-08** Amends the Tax Code for the City of Bisbee by repealing Sec. 8A-440 Rental Occupancy tax in its entirety.

**Ordinance No. O-14-09** amended the tax code of the City of Bisbee by increasing the rate of taxation by **one percent (1%)** from the existing rate of **two and five-tenths percent (2.5%)** to a total of **three and five-tenths percent (3.5%)** for a period **not to exceed four (4) years**. This change affects the following business classification:

Sec. 8A-447 Rental, leasing, and licensing for use of real property: additional tax upon transient lodging.

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## TOWN OF GUADALUPE

**Effective April 1, 2015:** On January 8, 2015, the Mayor and Town Council of the Town of Guadalupe passed Ordinance No. 2015-01. Ordinance No. 2015-01 amended the tax code of Guadalupe Chapter 9 Transaction Privilege Tax otherwise known as the tax code of Guadalupe Article IV Section 9-447 Rental, Leasing and Licensing for Use of Real Property; additional tax upon transient lodging. The ordinance change creates the **Hotel/Motel (Additional Tax) Classification (GU 144)** at **six percent (6%)**.

Appointing the Arizona Department of Revenue to collect the tax on behalf of the town, and repealing Chapter 8, Article 8-4 of the Guadalupe Town code entitled Transient Lodging Tax.

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## CITY OF KINGMAN

**Retroactive to January 1, 2011:** On January 20, 2015, the Mayor and Council of the City of Kingman passed Ordinance Number 1793. Ordinance Number 1793 amended **Section 8A-445(H)** of the city tax code for a housekeeping text change replacing **Section 8A-445(H)** with the term **“reserved”**.

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