



AZ SALES TAX INFORMATION

SALES TAX INFORMATION FOR TUCSON, ARIZONA

SALES TAX FORMS

The sales tax rate for Arizona and Pima County is currently 6.1% and there is a 2.6% Tucson sales tax rate for a combined total of 8.7%. You will need to apply for an Arizona Transaction Privilege Tax (TPT). Businesses with multiple locations or business lines can opt to license and report for each location separately, or have a consolidated license (and report aggregate sales). The cost for the license per location is \$12.00. If you are a business selling a product or engaging in a service, you are subject to TPT, a license from the Arizona Department of Revenue (ADOR). The TPT is imposed upon income or proceeds derived from engaging in a taxable business with the State of Arizona. The use tax is imposed upon the purchaser of tangible personal property which is used, stored, or consumed in Arizona when the sale was not subject to the TPT. Out-of-state retailers or utility businesses that sell to Arizona customers are required to collect the Arizona use tax and remit it to the department.

The Arizona Department of Revenue created the E-Commerce Compliance and Outreach (ECCO) team as part of its implementation of Arizona's remote seller/marketplace facilitator laws to answer any questions about the legislation, licensing, filing, and registration process. Additionally, these specialists are available for Arizona-based retailers that have general questions about other states remote seller/marketplace facilitator laws. The ECCO team can be reached Monday to Friday from 8 a.m. to 5 p.m. (MST) by email azesale@azdor.gov, or by phone 833-293-7253 (833-AZeSale).

To register, please use the following link: <https://azdor.gov/business/transaction-privilege-tax>

Please register 30 days in advance of the show. Should you have questions or have problems, please contact Arizona Department of Revenue directly as FMCA cannot answer questions regarding Arizona tax rules and regulations:

Arizona Department of Revenue
P. O. Box 29032
Phoenix, AZ 85038-9032

Taxpayer Information & Assistance at: (602) 255-3381

For Tucson business license and tax information, go to: www.tucsonaz.gov/Departments/Business-Services-Department/Business-License-and-Tax-Information

For additional information please visit:

www.azdor.gov

www.aztaxes.gov

<https://azdor.gov/forms/tpt-forms/joint-tax-application-tpt-license>