Douglas A. Ducey
Governor

David Raber
Director

ARIZONA LUXURY TAX NOTICE LTN 15-2

Electronic Filing and Payment Requirement Confirmation of July 1, 2015 Effective Date

This notice serves as confirmation that, beginning **Wednesday**, **July 1**, **2015**, the Department will begin requiring licensed tobacco distributors to submit all required reports and returns and remit payment of tobacco taxes on tobacco products other than cigarettes ("OTP") through the electronic filing system that will be found at https://Luxury.AZTaxes.gov.

Beginning with the filing of returns and reports for June 2015, which are due on or before July 20, 2015, all monthly distributor filings are required to be submitted to the Department electronically.

After July 1, 2015, the Department will no longer accept paper tobacco reports and returns. Failure to electronically file the required report and remit tax by the statutory deadline will result in the assessment of penalties and interest on any unpaid tax due.

Distributors will also be able to apply for or renew their license, purchase stamps and request a rebate online.

Additional information regarding the electronic filing system, training materials, and instructions on how to comply with the electronic filing requirement can be found on the Department's website at http://www.azdor.gov. It is important to check this website frequently, as updated information is frequently posted.

If you have any questions regarding this notice or the electronic filing requirement, please feel free to contact the Luxury Tax Unit at (602) 716-7808.