



County Excise Taxes on Commercial Leases

Businesses Subject to Transaction Privilege Tax



While the state of Arizona no longer taxes income derived from commercial leases, county excise taxes are still applicable to the renting/leasing the use or occupancy of real property such as:

- office building
- stores
- factories
- farm land
- parking and storage facilities
- banquet halls
- meeting room

In the state of Arizona, there are currently five counties that include commercial lease as part of their tax base. Those counties are:

- Coconino
- Gila
- Maricopa
- Pima
- Pinal

AZ **Taxes**.gov

APPLY | FILE | PAY



County Excise Taxes on Commercial Leases



CUSTOMER CARE

Monday through Friday

8 a.m. to 5 p.m.

Local: (602) 255-3381

Toll-free: (800) 352-4090



MAILING ADDRESS

Arizona Department of

Revenue

Customer Care

PO Box 29086

Phoenix, AZ 85038-9086



**View Arizona Revised Statute § 42- 5069
for information on Commercial Leases**

www.azleg.gov/ars/42/05069.htm

To determine applicable tax rates for a specific address,
visit AZTaxes.gov address look up at:

www.AZTaxes.gov/Home/Address/

Contact us:

Email: CommercialLease@azdor.gov

Phone: (602) 716-6030