

# Residential Rental Licensing Matrix

Residential rentals are lodging stays for more than 29 days.

Lodging stays booked for less than 30 days is taxable under the transient lodging and hotel/motel classifications. A.R.S. 42-6004(H) prohibits the imposition of taxes by any city on the business of residential rentals from and after

December 31, 2024. Accordingly, this Residential Rental Matrix should be used by owners of residential rental properties for periods prior to December 31, 2024 to determine whether there is a city tax liability and returns were not filed for the relevant period(s). If, based on analysis using this Matrix, a TPT license is required, the residential rental property owner is required to file prior period returns (if they had a license) or reach out to the Department.

<b>Q1</b>	Do you as the owner lease residential rental property through a property manager?	<b>NO</b>	<b>YES</b>
<b>NOTE:</b> If a property is leased through a Property Manager, every residential rental property located in a city that taxes residential rentals is subject to the tax, <b>regardless</b> of the city minimum number of rentals.		See Q2 below	License Required See list of taxable cities in Q4, Q5, Q6.

<b>Q2</b>	Do you as the owner also own any commercial rental property located anywhere in the State?	<b>NO</b>	<b>YES</b>
<b>NOTE:</b> If a person also owns a commercial rental anywhere in the State, every residential rental property located in a city that taxes residential rentals is subject to the tax, <b>regardless</b> of the city minimum number of rentals.		See Q3 below	License Required See list of taxable cities in Q4, Q5, Q6.

<b>Q3</b>	Do you as the owner have a residential rental property located in one of these cities that do not tax residential rental or is located outside city limits?	<b>NO</b>	<b>YES</b>																
<table style="width: 100%; border: none;"> <tr> <td style="width: 25%;">Bullhead City</td> <td style="width: 25%;">Marana</td> <td style="width: 25%;">Sedona</td> <td style="width: 25%;">Tucson</td> </tr> <tr> <td>Flagstaff</td> <td>Oro Valley</td> <td>Safford</td> <td>Tusayan</td> </tr> <tr> <td>Globe</td> <td>Payson</td> <td>Show Low</td> <td>Willcox</td> </tr> <tr> <td>Lake Havasu City</td> <td>Quartzsite</td> <td>Snowflake</td> <td>Winslow</td> </tr> </table>		Bullhead City	Marana	Sedona	Tucson	Flagstaff	Oro Valley	Safford	Tusayan	Globe	Payson	Show Low	Willcox	Lake Havasu City	Quartzsite	Snowflake	Winslow	See Q4 below	These cities do not tax residential rental. If you have other properties in other cities, see Q4.
Bullhead City	Marana	Sedona	Tucson																
Flagstaff	Oro Valley	Safford	Tusayan																
Globe	Payson	Show Low	Willcox																
Lake Havasu City	Quartzsite	Snowflake	Winslow																

<b>Q4</b>	Do you as the owner have one or more residential rental properties located in one of these cities (including those cities within Q3)?	<b>NO</b>	<b>YES</b>																																								
<table style="width: 100%; border: none;"> <tr> <td style="width: 25%;">Apache Junction</td> <td style="width: 25%;">Cottonwood</td> <td style="width: 25%;">Hayden</td> <td style="width: 25%;">San Luis</td> </tr> <tr> <td>Avondale</td> <td>Eagar</td> <td>Holbrook</td> <td>South Tucson</td> </tr> <tr> <td>Benson</td> <td>El Mirage</td> <td>Huachuca City</td> <td>Springerville</td> </tr> <tr> <td>Bisbee</td> <td>Eloy</td> <td>Jerome</td> <td>St. Johns</td> </tr> <tr> <td>Buckeye</td> <td>Florence</td> <td>Page</td> <td>Superior</td> </tr> <tr> <td>Cave Creek</td> <td>Fountain Hills</td> <td>Paradise Valley</td> <td>Tempe</td> </tr> <tr> <td>Chandler</td> <td>Gila Bend</td> <td>Patagonia</td> <td>Wickenburg</td> </tr> <tr> <td>Clarkdale</td> <td>Gilbert</td> <td>Peoria</td> <td>Winkelman</td> </tr> <tr> <td>Clifton</td> <td>Glendale</td> <td>Pinetop-Lakeside</td> <td>Youngtown</td> </tr> <tr> <td>Colorado City</td> <td>Guadalupe</td> <td>Prescott</td> <td></td> </tr> </table>		Apache Junction	Cottonwood	Hayden	San Luis	Avondale	Eagar	Holbrook	South Tucson	Benson	El Mirage	Huachuca City	Springerville	Bisbee	Eloy	Jerome	St. Johns	Buckeye	Florence	Page	Superior	Cave Creek	Fountain Hills	Paradise Valley	Tempe	Chandler	Gila Bend	Patagonia	Wickenburg	Clarkdale	Gilbert	Peoria	Winkelman	Clifton	Glendale	Pinetop-Lakeside	Youngtown	Colorado City	Guadalupe	Prescott		See Q5 below	License Required
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<b>Q5</b>	Do you as the owner have two or more residential rental properties anywhere in the State, with at least one located in these cities (including those cities within Q3, Q4, and Q6, or in a county)?	<b>NO</b>	<b>YES</b>						
<table style="width: 100%; border: none;"> <tr> <td style="width: 33%;">Carefree</td> <td style="width: 33%;">Mesa</td> <td style="width: 33%;">Surprise</td> </tr> <tr> <td>Goodyear</td> <td>Prescott Valley *</td> <td></td> </tr> </table>		Carefree	Mesa	Surprise	Goodyear	Prescott Valley *		See Q6 below	License Required
Carefree	Mesa	Surprise							
Goodyear	Prescott Valley *								

<b>Q6</b>	Do you as the owner have three or more residential rental properties anywhere in the State, with at least one located in these cities (including those cities within Q3, Q4, and Q5, or in a county)?	<b>NO</b>	<b>YES</b>																																
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Camp Verde	Kearny	Phoenix	Taylor																																
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### Tax Rates

For tax rates, refer to the current TPT Tax Rate Table on our website under Transaction Privilege Tax (TPT).  
\*This jurisdiction currently has a 0.00% tax rate.