



Arizona Department of Revenue

TPT Newsletter

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March 2022 - Special Edition

Transaction Privilege Tax Changes and News

PINAL COUNTY TRANSPORTATION TAX ENDS MARCH 31, 2022

Pinal County - Effective date of April 1, 2022.

Due to a recent Supreme Court decision the Pinal County Transportation Tax has been invalidated. Consequently, beginning with the April reporting period, the Pinal County combined tax rate will decrease. The tax rate changes will be as follows:

Business Code	Description	Old Rate	New Rate (April 1, 2022)
002	Non metal Mining	4.117%	3.805%
004	Utilities	7.2%	6.7%
005	Communications	7.2%	6.7%
006	Transporting	7.2%	6.7%
007	Private Railcar	7.2%	6.7%
008	Pipelines	7.2%	6.7%
009	Publishing	7.2%	6.7%
010	Job Printing	7.2%	6.7%
011	Restaurant & Bar	7.2%	6.7%
012	Amusements	7.2%	6.7%
014	Rentals of Personal Property	7.2%	6.7%
015	Prime Contracting	7.2%	6.7%
017	Retail (see note below)	7.2%	6.7%
025	Transient Lodging (Hotel/Motel)	7.248%	6.698%
026	Use Tax - Utilities	6.6%	6.1%
049	Jet Fuel Excise Tax	3.965¢	3.66¢
107	PRE-11/07/2017 Prime Contracting	6.7%	Use BC 015
203	Medical Marijuana Retail Sales	7.2%	6.7%
221	Medical Marijuana Restaurants & Bars	7.2%	6.7%
315	MARRA Amount	7.2%	6.7%
325	Online Lodging Marketplace	6.698%	6.148%
367	Retail Sales (Single Item portion over \$10,000)	6.7%	Use BC 017
420	Adult Use Marijuana Retail Sales	7.2%	6.7%
421	Adult Use Marijuana Restaurants & Bars	7.2%	6.7%
605	Remote Sales/Marketplace Facilitator Retail Sales	7.2%	6.7%
616	Marketplace Facilitated or Remote Retail Sales (Single Item portion over \$10,000)	6.7%	Use BC 605
657	Medical Marijuana Retail Sales (Single Item portion over \$10,000)	6.7%	Use BC 203
673	Adult Use Marijuana Retail Sales (Single Item portion over \$10,000)	6.7%	Use BC 420



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For Prime Contractors: Effective April 1, 2022, all Contracting activity should be reported in Business Code 015. Prime contractors should use Business Code 107 for the March 2022 and earlier reporting periods. Starting with the April 2022 return, activity previously reported using Business Code 107 should be reported using Business Code 015.

For Retailers: Effective April 1, 2022, all Retail activity should be reported in Business Code 017. Retailers should use Business Code 367 for the March 2022 and earlier reporting periods. Starting with the April 2022 return, activity previously reported using Business Code 367 should be reported using Business Code 017.

For Remote Sales/Marketplace Facilitators: Effective April 1, 2022, all Remote Sales/Marketplace Facilitated activity should be reported in Business Code 605. Remote sellers and marketplace facilitators should use Business Code 616 for the March 2022 and earlier reporting periods. Starting with the April 2022 return, activity previously reported using Business Code 616 should be reported using Business Code 605.

