



TPT Newsletter

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September 2025

Transaction Privilege Tax Changes and News

TPT ACCOUNT UPDATES

Did you close a location or change the mailing address of your business?

Renewal season is coming and businesses should submit any necessary updates before November to ensure their account is in good standing for a smooth renewal process.

On [AZTaxes.gov](#), taxpayers can do the following:

- Change their mailing address on corporate, withholding, and transaction privilege and use tax licenses.
- Add, edit, and/or close locations for TPT licenses.
- Cancel or close an existing TPT license or single location on a TPT license.
- Add a new reporting jurisdiction, business code, or business or rental location.

[AZTaxes.gov](#) enables registered businesses to update their accounts, but they must have an e-signature PIN to make changes.

Taxpayers can also download and submit a [Business Account Update](#) Form to ADOR to update primary users or any of the previously stated changes.

FILE ONLINE FOR QUICKER PROCESSING

When taxpayers file electronically, they receive many benefits and are in compliance.

- It's EASIER, it's FASTER, and it's THE LAW for businesses with \$500 or more annual tax liability.
- It is free to file a return; free for e-check payments (Fees apply with debit/credit card).
- TPT filers are able to claim an accounting credit of 1.2 percent of the tax due, up to a maximum credit of \$12,000, during a calendar year when filing all returns electronically.
- After a payment or return is submitted, filers receive a confirmation number that can be provided to customer service when inquiring about the return or payment.
- Reduced errors with automatic calculations. Input the figures and AZTaxes does the rest.
- Access to electronic payment history and status as early as your first payment.
- Make scheduled payments online so the return is done and the payment is withdrawn later. No need for paper checks.

If you are unable to pay online, follow these simple steps to ensure your payment is applied to your account.

- Address the payment to the Arizona Department of Revenue.
- In the memo, write your license number and filing period.
- Submit your paper check with the original return or a payment voucher. If you filed electronically, send a voucher, **not** a copy of the return.

Note: ADOR will process your check and withdraw the money from your account even if you do not properly indicate your business information. ADOR will research and attempt to connect the payment to the business. If not successful, the payment will be held in a general fund account until it is properly identified for your business.



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and the time period. ADOR legally cannot mail the check back in case of incorrect address on check and prevent fraud.

PRIMARY USER AND DELEGATE ACCESS UPDATE GUIDANCE

Did your primary user leave the company or did you get rid of the email address that is used to log into AZTaxes? No problem. **The Arizona Department of Revenue recommends that the primary user is an officer/owner of the business, then delegate access to others if needed.** This reduces the chance of losing access to your account and rushing to update information before the due date.

A **Primary User** maintains the entire online account and provides access to delegate users. There can only be one Primary User for each account. *For help authorizing access for delegates, [view our tutorial](#).*

A **Delegate User** is given specific authority for business account functions by the Primary User. This type of user can be a CPA, paid preparer, office manager, additional officer/owner of the company, etc. *For help requesting delegate access, [view our tutorial](#).*

To change the Primary User, you will need to complete a [Business Account Update](#) Form; and you must enroll to file and pay on www.AZTaxes.gov. **NOTE: DO NOT use the Business Account Update Form for delegates/additional users. Please contact the primary user for changes to delegate access.**

- The company will need to register as a new user. See [Account Setup](#) for assistance.
- Once registered, you will need to complete a paper [Business Account Update](#) to change the primary user to the new user account.
 - Section A, line 4 is for adding and removing AZTaxes Primary Users.
 - Have Section C signed by an authorized officer/owner and submit to the address on the form.
- Once the primary is switched to an office/owner, they can grant delegate access to other registered users.

TRANSACTION PRIVILEGE TAX RATE TABLE NOW AVAILABLE IN CSV FORMAT

You asked, and we delivered! Based on your feedback, the Arizona Department of Revenue (ADOR) is now providing taxpayers a Comma Separated Value (CSV) version of the Transaction Privilege Tax (TPT) Rate Table. This downloadable CSV file format features TPT rates for all business classifications, which also includes remote seller and marketplace facilitator tax rates.

Previously, the TPT Rate Table was published on azdor.gov in PDF format only. Feedback indicated that this did not allow for filtering, sorting, and data extraction capabilities which the CSV file will provide. Customers will be able to efficiently access the specific information they need, especially when handling large volumes of data.

The CSV file will be updated monthly and posted once the ADOR system produces an updated file but may be posted after the PDF version.

The [Tax Rate Table web page](#) has been updated to include this new file and updated TPT Rate Tables to indicate the format of the files.





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TPT FILING TIPS

- Do not send duplicate returns as they create duplicate efforts and may delay processing.
- Do not send confirmation returns. We do not process them.
- If you're sending a paper return, please include all information (Taxpayer Information Box).

DUE DATE REMINDERS

TPT Filing Frequency and Due Dates* - *Monthly*

TPT filers are reminded of the following **August** TPT filing deadlines:

- **September 22** - TPT return due date.
- **September 29** - Paper returns must be received at ADOR by this date.
- **September 30** - Electronic return filed in AZTaxes must be submitted before 11:59 p.m. on this date. Electronic payment made in AZTaxes must be submitted before 11:59 p.m. on this date.

*The electronic due date for TPT return is dependent on the return and payment being timely and filed electronically.

TAX CHANGES

City of Maricopa - *Effective date of October 1, 2025*

On May 6, 2025, the Mayor and City Council of the City of Maricopa passed ordinance 25-06, thereby amending the city tax code to increase the general transaction privilege tax rate by one-half percent (0.5%); excluding the tax classes of Hotels, Hotels/Motels, additional Transient Lodging and Retail Sales, Food for Home Consumption from the general rate increase, and providing for Severability.

The (0.5%) affects the following business classifications:

Advertising (**018**); Amusement (**012**); Contracting - Prime (**015**); Contracting - Speculative Builders (**016**); Contracting-Owner Builder (**037**); Job Printing (**010**); Manufactured Buildings (**027**); Timbering and Other Extracts (**020**); Publication (**009**); Commercial, Rental, Leasing, and Licensing (**213**); Rental, Leasing, and Licensing for Use of TPP (**214**); Restaurant and Bars (**011**); Retail Sales (**017**); MRRA Amount (**315**); Communications (**005**); Transporting (**006**); Utilities (**004**); Use Tax Purchases (**029**); Use Tax from Inventory (**030**).

Medical and Adult Use Marijuana:

Medical Marijuana Retail Sales (**203**); Adult Use Marijuana Retail Sales (**420**); Retail Sales (Accessories and Ancillary Products) (**017**); Medical Marijuana Restaurant (**221**); Adult Use Marijuana Restaurant (**421**); Use Tax Purchases (**029**); Use Tax From Inventory (**030**).

Remote Seller and Marketplace Facilitators:

Retail Sales (**605**); Marketplace Facilitators in Arizona Retail Sales (**017**); Marketplace Facilitators in Arizona Third Party Sales (**605**).

Maricopa County/City of Phoenix - *Effective date of October 1, 2025*

On June 27, 2025, Governor Katie Hobbs signed Laws 2025, Chapter 251 (House Bill 2704) which establishes a new funding mechanism for the Maricopa County Stadium District (the District), the owner of Chase Field.

This bill does not create any new taxes. Instead, it redirects a specific portion of existing TPT revenues generated from activities at or near Chase Field to the County Stadium District fund to be used for the renovation and maintenance of the stadium. To accurately direct this funding for these targeted uses at Chase Field, businesses that are located within the District must make certain necessary changes beginning with their October 2025 returns (due in November, for monthly filers).

All businesses within the boundaries of the County Stadium District are required to report under County Region



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Code MCZ and City Region Code PZ. For more information, please refer to the [County Stadium District FAQs](#).

Town of Clifton - Effective date of October 1, 2025

On July 22, 2025, the Mayor and Council of the Town of Clifton passed ordinance 02-2025, thereby amending the town tax code to increase the tax rate for the Hotels classification from three percent (3%) to five percent (5%); establishing an additional tax on Transient Lodging of five percent (5%) and removing Model Option #6; adopting a local Use tax of three percent (3%) and removing Model Option #15; revising the tiered rate threshold of a single item portion over \$9,999 under the Retail classification to \$10,000 and establishing a tiered rate for the Use tax classification of a single item portion over \$10,000; selecting Local Option JJ to exempt the Town from the town's Use tax; providing for severability.

The following table indicates the rates that are changing/added. Other rates remain the same.

Business Code	Description	Old Rate	New Rate (October 1, 2025)
044	Hotels	3.00	5.00
144	Hotel/Motel (Additional Tax)		5.00
377	Retail Sales (Single Item Portion over \$9,999)	2.00	
367	Retail Sales (Single Item Portion over \$10,000)		2.00
029	Use Tax Purchases		3.00
369	Use Tax Purchases (Single Item Portion over \$10,000)		2.00
030	Use Tax from Inventory		3.00
Medical and Adult Use Marijuana:			
658	Medical Marijuana Retail Sales - Single Item Portion over \$9,999	2.00	
673	Medical Marijuana Retail Sales - Single Item Portion over \$10,000		2.00
658	Adult Use Marijuana Retail Sales - Single Item Portion over \$9,999	2.00	
673	Adult Use Marijuana Retail Sales - Single Item Portion over \$10,000		2.00



377	Retail Sales (Accessories/ Ancillary Products) - Single Item Portion over \$9,999	2.00	
367	Retail Sales (Accessories/ Ancillary Products) - Single Item Portion over \$10,000		2.00
029	Use Tax Purchases		3.00
369	Use Tax Purchases - Single Item Portion over \$10,000		2.00
030	Use Tax from Inventory		3.00
Remote Sellers and Marketplace Facilitators:			
617	Retail Sales - Single Item Portion over \$9,999	2.00	
367	Retail Sales - Single Item Portion over \$10,000		2.00
377	Marketplace Facilitators in Arizona Retail Sales - Single Item Portion over \$9,999	2.00	
367	Marketplace Facilitators in Arizona Retail Sales - Single Item Portion over \$10,000		2.00
617	Marketplace Facilitators in Arizona Third Party Sales - Single Item Portion over \$9,999	2.00	
367	Marketplace Facilitators in Arizona Third Party Sales - Single Item Portion over \$10,000		2.00

Town of Chino Valley - Effective date of November 1, 2025

On August 26, 2025, the Mayor and Council of the Town of Chino Valley passed ordinance 2025-955, thereby amending the town tax code to increase the tax rate for the Manufactured Buildings classification from two percent (2%) to three percent (3%); and providing for repeal of conflicting ordinances and for severability.

The (3%) affects the following business classifications:
Manufactured Buildings (**027**).





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Town of Thatcher - Effective date of January 1, 2026

On August 26, 2025, the Mayor and Council of the Town of Thatcher passed ordinance 197-2025, thereby amending the town tax code to increase the transient lodging additional tax classification from three percent (3%) to five percent (5%); and providing for severability.

The (5%) affects the following business classifications:
Hotel/Motel (Additional Tax) (**144**).

EDUCATION, TUTORIALS AND TRAINING

All ADOR workshops are free of charge. Below are upcoming options available to taxpayers. To register or access online workshops, tutorials and resources, visit the [Taxpayer Education web page](#).

WORKSHOPS

Common TPT Errors and How to Avoid Them - (Via WebEx)

Tuesday, September 16, 2025

1:00 p.m. - 2:00 p.m.

Thursday, October 2, 2025

10:00 a.m. - 11:00 a.m.

ADOR Marijuana Taxation - (Via WebEx)

Tuesday, September 23, 2025

9:00 a.m. - noon

ADOR Business Tax Basics- (Via WebEx)

Wednesday, October 1, 2025

9:00 a.m. - noon

Tuesday, October 14, 2025

1:00 p.m. - 4:00 p.m.

Property Management Company - (Via WebEx)

These workshops are offered as a series and it is recommended to take them in order. Space in each class is limited so visit the [Taxpayer Education web page](#) to sign up today.

Workshop 1: Licensing and Power of Attorney

Monday, October 6, 2025

1:00 p.m. - 2:30 p.m.

Workshop 2: Engaging, Disengaging, and More

Tuesday, October 7, 2025

1:00 p.m. - 2:30 p.m.

Workshop 3: File, Pay, Amend, and More

Wednesday, October 8, 2025

1:00 p.m. - 2:30 p.m.

ON-DEMAND TAX EDUCATION TUTORIALS: Please visit <https://azdor.gov/taxpayer-education/tpt-tutorials>.

