



## Unlicensed Motor Vehicle Dealers



Pursuant to Arizona Revised Statute (A.R.S.) § 28-4301(34), a used motor vehicle dealer is a person who:

- sells **seven or more** used vehicles in a continuous **12-month** period.
- is not a new motor vehicle dealer.
- buys, sells, auctions, exchanges, or offers or attempts to negotiate the sales of a vehicle.

This **does not** include:

- Wholesale motor vehicle auctions dealers.
- Public consignment auction dealers.

AZ  
Taxes.gov

APPLY | FILE | PAY



## 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

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**View Arizona Revised Statute § 28-4301  
for information on Motor Vehicle**

[www.azleg.gov/ars/28/04301.htm](http://www.azleg.gov/ars/28/04301.htm)



**View Arizona Revised Statute § 42-5061  
for information on Retail**

[www.azleg.gov/ars/42/05061.htm](http://www.azleg.gov/ars/42/05061.htm)

Per A.R.S. § 28-4501(A)(2), the director of ADOT shall require that the person pay all **transaction privilege taxes** on vehicles sales conducted in violation of this chapter.

The reporting of tax on gross income/receipts is under the Retail classification, per A.R.S. § 42-5061(A).

**Additional information:** [www.azdor.gov](http://www.azdor.gov), [www.azdot.gov](http://www.azdot.gov)  
and [www.azleg.gov](http://www.azleg.gov).