



Businesses may be required to obtain a Transaction Privilege Tax License (TPT) through the State of Arizona. A TPT license is required by the State and by the City. The City charges \$5.00 per year and the State charges \$12.00 only for new licenses (no renewal fee). If your business performs the following activities, it is subject to TPT and must be licensed:

- retail sales
- restaurants/bars
- hotel/motel (transient lodging)
- residential rentals
- commercial lease
- amusements
- personal property rentals
- contracting
- severance (metal mining)
- transporting
- nonmetal mining
- job printing
- publishing
- advertising
- utilities
- communications
- private (rail) car