

Transaction Privilege Tax (TPT) “Sales Tax”

You don’t need a city business license, but you do need a state TPT license number. It only costs **\$12**.

This is the place to go for information and to get the license.

<https://azdor.gov/transaction-privilege-tax/tpt-license/applying-tpt-license>

TPT License

Arizona transaction privilege tax (TPT), commonly referred to as sales tax, is a tax on vendors for the privilege of doing business in the state. Various business activities are subject to transaction privilege tax and must be licensed.

Even vendors who only do business for special events in Arizona are required to have a license. The state license fee remains \$12 no matter how many special events a vendor attends. However, a separate city license fee is required for each city unless a vendor is currently licensed for the city in which an event will be held. Authors doing book signings either work through a licensed book seller or “fly under the radar.” Shows draw notice and we have to have the list.

In-State Sellers

Any sales made to the state of Arizona, counties or other political subdivisions are taxable at the full rate.

AZTaxes.gov

This option enables businesses to register, file and pay TPT online (except for construction contractors).

Setup	Your	AZTaxes.gov	Account
This step-by-step guide will help you with new user registration and setting up your AZTaxes.gov account, CLICK HERE .			

The state has us report the tax in twice, once for county and once for city.

In 2025, the rate was as listed below. Ask for update!

Cochise County: County code is COH and the rate is 6.1%

Tombstone: City Code is TS and the rate is 3.5%.

(The total you will collect is 9.6%)

Deduction code for taxes collected is 551.

You don’t charge TPT on wholesale sales to stores who will resell, but you need their TPT number.

There is a page for deductions that autofills the other pages in the electronic filing.

On the form TPT-2, if you sold \$100 worth of books, you'll collect \$109.60, and you'll fill in:

Loc Code	City Code	Bus Code	Description	Gross	Deductions	Taxable	Rate	Tax
COH		17	Retail	109.60	\$9.6	\$100	6.1	\$6.10
	TS	17	Retail	109.60	\$9.6	\$100	3.5	\$3.50

Here's an announcement from the Tucson Festival of Books about TPT. The only difference is that we are in Tombstone (TS) and the city does not charge for a business license.

If you will be selling anything in your booth, make sure you have filed with the Arizona Department of Revenue for your privilege (sales) tax for the City of Tucson. Please use the regional code TU. Applications can be found at: <https://azdor.gov/transaction-privilege-tax/tpt-license/applying-tpy-license>

Some have been told by their "accountant" that they don't need a license because they have "too few sales." That's not what the tax code says. Those with few sales might "fly under the radar" and are in trouble if detected. As a show, we draw attention. We are required to keep a list of your TPT numbers. We cannot risk "flying under the radar." Some have said "but I'm from out of state." Great, you probably don't make enough in state to have to file income tax, but TPT is still required. Can you imagine the industry that would grow up along our state borders with commuters coming in to sell while not having to pay tax? If your "accountant" told you that you don't require a TPT number, fire him immediately and let him seek new employment. A village somewhere is missing its idiot.

Remember! After the show, either make the required filing or you get fined. Or if you aren't going to be selling anywhere else in Arizona, you can cancel the license.