

Article III - Licensing and Recordkeeping

Sec. \_\_\_\_-320. License fees; annual renewal; renewal fees

(a) The Transaction Privilege and Use Tax License shall be valid upon receipt of a non-refundable license fee of \_\_\_\_\_ dollars (\$\_\_\_\_.00), except for a license to engage in the business activity of residential or commercial real property rental, leasing, and licensing for use as separately identified in this Section. The Transaction Privilege and Use Tax License shall be valid only for the calendar year in which it is issued unless renewed each year by filing the appropriate application for license renewal and paying an annual license renewal fee of \_\_\_\_\_ dollars (\$\_\_\_\_.00) for each license, subject to the limitations in A.R.S. 42-5005. Such annual renewal fee shall be due and payable on January 1 of each year and shall be considered delinquent if not paid and received on or before the last business day of January.

~~\*\*(b) The Transaction Privilege and Use Tax License to engage in the business activity of residential real property rental, leasing, and licensing for use shall be valid only upon receipt of a non-refundable license fee of \_\_\_\_\_ dollars (\$\_\_\_\_.00). The Transaction Privilege and Use Tax License shall be valid only for the calendar year in which it is issued unless renewed each year by filing the appropriate application for license renewal and paying an annual license renewal fee of \_\_\_\_\_ dollars (\$\_\_\_\_.00) for each license, subject to the limitations in A.R.S. 42-5005. Such fee shall be due and payable on January 1 of each year and shall be considered delinquent if not paid and received on or before the last business day of January.~~

Model Option #16:

~~(b) The Transaction Privilege and Use Tax License to engage in the business activity of residential real property rental, leasing, and licensing for use shall be valid only upon receipt of a non-refundable license fee of \_\_\_\_\_ dollars (\$\_\_\_\_.00) per rental unit up to a maximum of \_\_\_\_\_ dollars (\$\_\_\_\_.00). The Transaction Privilege and Use Tax License shall be valid only for the calendar year in which it is issued unless renewed each year by filing the appropriate application for license renewal and paying an annual license renewal fee of \_\_\_\_\_ dollars (\$\_\_\_\_.00) per rental unit up to a maximum of \_\_\_\_\_ dollars (\$\_\_\_\_.00) for each license, subject to the limitations in A.R.S. 42-5005. Such fee shall be due and payable on January 1 of each year and shall be considered delinquent if not paid and received on or before the last business day of January. For the purpose of calculating annual license renewal fee due subject to the limitations in A.R.S. 42-5005(K), the single municipal privilege tax license renewal fee shall be based on the business location in this City/Town with the greatest number of rental units.)\*\*~~

~~(c) The Transaction Privilege and Use Tax License to engage in the business activity of commercial real property rental, leasing, and licensing for use shall be valid only upon receipt of a non-refundable license fee of \_\_\_\_\_ dollars (\$\_\_\_\_.00). The Transaction Privilege and Use Tax License shall be valid only for the calendar year in which it is issued unless renewed each year by filing the appropriate application for license renewal and paying an annual license renewal fee of \_\_\_\_\_ dollars (\$\_\_\_\_.00) for each license, subject to the limitations in A.R.S. 42-5005. Such fee shall be due and payable on January 1 of each year and shall be considered delinquent if not paid and received on or before the last business day of January.~~