

HISTORIC **FOURTH** AVENUE

SALES TAX INFORMATION

The Arizona Department of Revenue (ADOR) and the City of Tucson Revenue Division require contact information for everyone participating in the event. All participants are required to fulfill their legal, statutory obligations and will be contacted by the state and city for filing procedures and payment of all sales taxes and fees.

- **Street Fair and Community Special Event License.** This fee is included in the application and is required for each event. A physical license is included in the registration packet at check-in and needs to be displayed in your booth.
- **City of Tucson Municipal Tax License.** This is an annual fee of \$20 **in addition** to the "Street Fair and Community Special Event License." It is not included with the application and is good for one calendar year, January 1 to December 31.
 - Participants new to Arizona need to apply to ADOR for an [Arizona Transaction Privilege Tax \(TPT\) License](#). The city code is "TU" for the City of Tucson.
 - Participants who already have an Arizona TPT must add Tucson (TU) as a location in the City Column of the TPT return and pay the annual \$20 fee and any collected city taxes when submitting their return.
 - All state and city taxes are reported and paid using one of the state's TPT returns. Taxpayers can use the TPT-EZ if they have only one location but must file the TPT-2 online at AZTaxes.gov/Home if they have multiple locations. [Tutorials are available here.](#)
- **Arizona Transaction Privilege Tax (TPT) License.** If you already have an Arizona TPT license, you need to make sure and follow all rules for renewal and collection. All fees and taxes are collected by AZDOR and are not included in the booth fee.

Participants should register for their tax license prior to the event.

The final responsibility for the license and collecting/paying sales tax is on the participant. The State of Arizona Sales Tax is 6.1%. The City of Tucson Sales Tax is 2.6%.

Pima County Health Department

Artists providing samples of food items are required to obtain all necessary permits from the [Pima County Health Department](#). Failure to obtain a permit will result in expulsion from the event without refund. **Artists requiring a Pima County Health Permit must submit a copy to the Fair two (2) weeks prior to the first day of the Fair.**