



TRANSACTION PRIVILEGE TAX LICENSE

CITY OF SCOTTSDALE
SCOTTSDALE, AZ

In accordance with the provisions of the City Code, Appendix C, as added or amended, the person or firm listed below is hereby authorized to do business in the City of Scottsdale

LICENSE PERIOD
01/01/2016 – 12/31/2016

BUSINESS LOCATION
1830 N 95TH AVE STE 106

LICENSE NUMBER
1071380

COPPERSTATE FIRE PROTECTION
PO BOX 12487
OGDEN UT 84412-2487

DATE ISSUED:
December 30, 2015

CITY MANAGER

NON-TRANSFERABLE

THIS LICENSE MUST BE DISPLAYED IN A CONSPICUOUS PLACE

The issuance of this license shall in no way be construed as permission to operate a business activity in violation of any other law or regulation to which such activity may be subject.

DETACH AT PERFORATION AND DISPLAY TOP PORTION

IMPORTANT INFORMATION ABOUT YOUR LICENSE

TRANSACTION PRIVILEGE SALES TAX: The City of Scottsdale imposes a 1.65% privilege sales tax. The business is legally responsible for payment of the tax, not the customer. The business is permitted to pass the tax through to and collect the tax from the customer. Any taxes so collected must be remitted to the taxing authority. The sale of tangible personal property (including but not limited to food, artwork, automobiles, furniture and equipment) to the final consumer or user is taxable even when sold at wholesale prices.

USE TAX: A 1.45% use tax is imposed on the purchaser for the privilege of using, consuming or storing tangible personal property within the City limits. The tax is not applicable if an equivalent excise tax has been levied and paid previously.

REPORTING OF TAX: A tax return will be mailed monthly, quarterly or annually depending on the business annual taxable gross income. New accounts are placed on monthly reporting for a six month period until a reporting history is established. You may request a change in reporting frequency once your reporting history has been established.

REPORTING FREQUENCY: A separate tax return must be filed for each reporting period and each location/name. Consolidated reporting is not allowed.

MONTHLY: Annual taxable gross income in excess of fifty thousand dollars (\$50,000).

QUARTERLY: Annual taxable gross income in excess of five thousand dollars (\$5,000), but less than fifty thousand dollars (\$50,000).

ANNUAL: Annual taxable gross income of not more than five thousand dollars (\$5,000)

Even if you have no income to report, you must mark the check boxes in the appropriate areas, then sign and submit your tax return. The submittal of income must be made on the appropriate form prescribed by the City.

TAX AUDIT: The business owner is responsible for reporting and remitting the appropriate City taxes. Your business may be selected for audit by the City. The audit generally covers the previous four (4) year period. The business owner would be responsible for payment of any additional taxes, interest and penalties that are identified during the audit.

SEPARATE LICENSE LOCATION/BUSINESS NAME: Each business is required to have a separate license for each Scottsdale location or business name.

CHANGE OF INFORMATION/CANCELLATION: Any changes to the information provided on the original application must be made in writing. Notification, in writing, must also be made when business activity is discontinued in Scottsdale and you wish to cancel your license.

LOCATION CHANGE: A new application is required for a change in location. Please submit the new application with a \$12.00 application fee and applicable license fees and penalties. A delinquent fee is due if the application is received after the change of address has already occurred. Fees and penalty information can be found at <http://www.ScottsdaleAZ.gov>.

DISPLAY OF LICENSE: Your privilege license must be on display to the public in your place of business. An annual inspection is made to ensure compliance with the licensing requirements.

COPIES OF TAX CODE: Copies of the Scottsdale Tax Code are available for \$10.00 each from the Tax and License Registration office.

WINDOW SIGNS: The business owner is required to keep window sign coverage under 25% of any window pane, according to Zoning Ordinance 455. For information regarding use regulations or to report ordinance violations, call 312-2546, Code Enforcement.

