



- **Federally Exempt Organizations and Proprietary Clubs:** Amusement activities directly conducted by these organizations are generally exempt from tax. Amusement activities, which are conducted on behalf of these organizations by outside franchisees or concessionaires, are not exempt from tax.
- **Private Clubs:** Fees for recreational facilities open to the public, such as golf course, swimming pools, and tennis courts, are taxable.
- **Balloon Rides, Bus Tours, Rafting, Hay Rides:** These activities are taxable if the origination point is within the Town limits/corporate boundaries.



**Town of Florence
Finance Department
775 N. Main St.
P.O. Box 2670
Florence, AZ 85132**

General Information:

Sales Tax Rates:

State	-	5.6 %
County	-	1.1 %
Town	-	2.0 %
Total	=	8.7 %

**Tax change for State
effective 06/01/2013**

For more information please contact:
520-868-7570 Finance Department
520-868-7505 Finance Director

This publication is for general use only. For complete details, refer to the Town of Florence Tax Code. More detailed information is also available on the “**Taxpayer Bill of Rights**” Brochure, on the town website: www.florenceaz.gov.

For payment of Sales Tax for the Town of Florence, filing, or State Licensing contact ADOR @ 1-800-634-6494, or go to www.aztaxes.gov.

AMUSEMENTS



This publication is for general information regarding Transaction Privilege (Sales) Tax on amusements. For complete details, refer to the Town of Florence Privilege & Use Tax Code and related regulations. In the case of an inconsistency or omission in this publication, the language of the Privilege and Use Tax Code will prevail. The transaction privilege tax is commonly referred to as a sales tax; however, under Arizona State law, the tax is on the privilege of doing business in Florence and is not a true sales tax.

FLORENCE PRIVILEGE TAX



June 2013

AMUSEMENTS

YOU OWE TAX ON AMUSEMENTS IF:

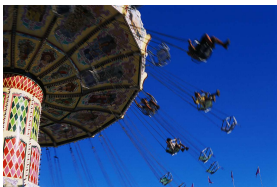
You are operating an amusement business within the town.

Examples of taxable amusement activities include, but are not limited to:

- Exhibitions, movies, operas, and theaters.
- Concerts, carnivals, circuses.
- Bowling, billiards, skating.
- Golf, tennis, batting/driving ranges.
- Coin-operated amusement machines.
- Sporting events.
- Any business charging admission for exhibition or entertainment.

TAX RATE ON AMUSEMENTS

The town tax rate for “Amusements” within Florence is 2% of the gross income.



COLLECTION OF TAX

You may choose to charge the tax separately on each sale, or include privilege tax in your price. If you over charge any tax to your customers, you must remit the excess tax to the Town.

If you include tax in your price, you can use factoring to “back into” the tax included in your gross sales.

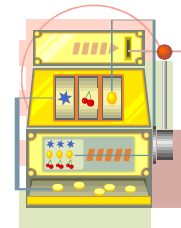
For example: if you make a sale for \$100.00, tax included, and the total privilege tax rate is 9.7% (the combined Town, County & State tax rate), your calculation is:

Price excluding sales tax =	
\$100.00/1.087 = \$92.00	
Florence– Town Tax =	
\$92.00 x .02 =	\$1.84
State Tax =	
\$92.00 x .056 =	\$5.15
County Tax =	
\$92.00 x .011 =	\$1.01
Total Town, State & County Tax =	\$8.00

Proof: \$92.00 + \$8.00 = \$100.00

SPECIAL SITUATIONS

- **Coin-Operated Machines:** Gross income from electronic games, pinball, jukeboxes, and other coin-operated machines is taxable to the Town in which it is located. No deduction from gross income is allowed for commissions or equipment rental cost. The person responsible for paying the tax is the one who has direct control over the funds generated by the machines. Commissions received for the placement of these machines is taxable as licensing for use of real property.



- **Programs/Souvenirs:** Gross income from the sale of programs or souvenirs is taxable as retail sales.

