

**General Information:**

**Sales Tax Rates:**

State	-	5.6 %
County	-	1.1 %
Town	-	2.0 %
<b>Total</b>	<b>=</b>	<b>8.7 %</b>

**Tax change for State**

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

**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 infor-  
mation is also available on the  
“**Taxpayer Bill of Rights**” Brochure, on  
the town website: [www.florenceaz.gov](http://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](http://www.aztaxes.gov).

For General Information:

Arizona Department of Revenue  
website: [www.revenue.state.az.us](http://www.revenue.state.az.us)

Tax Assistance:

Individual/Corporate: 800-352-4090  
Business: 800-843-7196  
Director: 602-716-6090  
Hearing & Speech Impaired  
602-542-4021

If you feel that you have not been  
treated appropriately or that a pro-  
posed method of delinquent tax col-  
lection will cause you a significant  
hardship, you may call the Arizona  
Department of Revenue as follows:

Problem Resolution Office  
602-542-3887

## SIGN PAINTERS



This publication is for general information regarding Transaction Privilege (Sales) Tax on Sign Painting services. 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.



June 2013

## SIGN PAINTERS

The activities of a sign painter can be defined as “retail sales” and “construction contracting”.

### HOW DO I DETERMINE THE PROPER CLASSIFICATION FOR MY ACTIVITIES?

**Retail Sales:** When you sell signs or other items which are not installed by you, they are taxed as retail sales.

When you perform work for a customer on items other than real property or items attached by you to real property, material and labor should be separated on the invoice. This separation between materials and labor, on this activity, should also be on your accounting records. You are then liable for sales tax on the materials only. This type of activity would include logos painted on vehicles, lettering on boats, and pin-stripping on vehicles.

### Construction Contracting:

When you build, paint, repair, modify, or install signs or other items attached, or to be attached, by you to real property you are acting as a construction contractor. This type of activity would include office signs, signs painted on store windows, and billboards.

### HOW ARE THE DIFFERENT CLASSIFICATIONS TAXED?

**Retail Sales:** You are liable for tax on retail sales based on the total amount of the sale. Deductions for sales for resale are allowed if proper documentation is maintained.

### Construction Contracting:

You are liable for tax on construction contracting activity based on the gross income from the activity less a 35% standard contracting deduction.