



WHAT IS AN EVENT? | An event may be a trade show, swap meet, craft show, specialty show, fair, parade, sporting event, circus, carnival, festival, religious revival or other church event, political rally, vehicle show and display, or similar recognized activity.

If you conduct a Special Event you may be subject to Transaction Privilege Tax (TPT).

Frequently Asked Questions:

Q1: As a promoter, do you charge an entrance or admission fee to the event? Do you charge an admission fee to any amusement at your event?

A1: If yes, you are subject to TPT under the amusement classification. An entry fee, admission and user fees for activities such as games, rides, horse rides, or balloon rides are subject to the TPT under the amusement classification.

Q2: As a promoter, do you sell retail items (example: t-shirt, hats, jewelry, souvenirs, etc.)?

A2: If yes, you are subject to TPT under the retail classification. Businesses that sell tangible personal property at retail are subject to TPT under the retail classification.

Q3: As a promoter, do you sell food or beverages for consumption on the premises?

A3: If yes, you are subject to TPT under the restaurant classification. (Note—if there is an admission fee to the event, all food and beverage sales are taxable whether consumed on or off the premises).

Q4: As a promoter, do you rent tables, chairs or other tangible personal property which is not included in the fee for space at your event?

A4: If yes, you are subject to TPT under the rental, leasing, and licensing for use of tangible personal property classification. Businesses that lease or rent tables, chairs, or other tangible personal property which is not included in the space rent are subject to TPT.

LAKE HAVASU CITY TAX RATE: | The tax rate shall be at an amount equal to two percent (2%) of gross income. Income is any value received either as funds or bartered services or merchandise.

When filing your Arizona State Transaction Privilege Tax (TPT) you will use the following descriptions and codes:

State/County - MOH Lake Havasu City - LH

Business Description	Region Code	Business Class	Percentage %
Amusement	MOH	12	5.60%
Amusement	LH	12	2.00%
Total			7.60%

Business Description	Region Code	Business Class	Percentage %
Retail Sales	MOH	17	5.60%
Retail Sales	LH	17	2.00%
Total			7.60%

Business Description	Region Code	Business Class	Percentage %
Restaurant & Bar	MOH	11	5.60%
Restaurant & Bar	LH	11	2.00%
Restaurant & Bar (Add'l)	LH	111	1.00%
Total			8.60%

Business Description	Region Code	Business Class	Percentage %
Rental, Leasing, & Licensing	MOH	14	5.60%
Rental, Leasing, & Licensing	LH	214	2.00%
Total			7.60%

This publication is for general information only about Transaction Privilege Tax (TPT) on income from "Special Events" activities. This is an informal and nonbinding communication. For complete details, refer to Lake Havasu City Code for Privilege and Excise Taxes. In case of inconsistency or omission in this publication, the language of the Tax Code will prevail. The transaction privilege tax is commonly referred to as sales tax; however, the tax is on the privilege of doing business in Lake Havasu City and is not a true sales tax.

Lake Havasu City Code in its entirety can be found at: <https://codelibrary.amlegal.com/codes/lakehavasuacity>