

LAKE HAVASU CITY TAX RATE: | The tax rate shall be at an amount equal to two percent (2%) of the gross income from the business activity upon every person engaging or continuing in the business of providing amusement that begins in the City or takes place entirely within the City.

YOU OWE TAX ON AMUSEMENTS IF: | You are operating or conducting theaters, movies, operas, shows of any type or nature, exhibitions, concerts, carnivals, circuses, amusement parks, tours, menageries, fairs, races, contests, games, billiard or pool parlors, bowling alleys, skating rinks, tennis courts, golf courses, video games, pinball machines, public dances, dance halls, sports events, jukeboxes, batting and driving ranges, animal rides, or any other business charging admission for exhibition, amusement, or entertainment in Lake Havasu City.

PROMOTERS OF CONCERTS AND EVENTS: | Promoters of concerts and events are subject to tax. Generally, you are considered to be a promoter if you will profit or loss from the event, and you are responsible for paying the performers.



PROGRAMS AND SOUVENIRS: | Sales of programs, souvenirs, and related items are taxable as retail sales, and not under the amusement classification.

BALLOON RIDES, BOAT/JEEP TOURS: | These activities are taxable if the origination point is within the City limit/corporate boundaries.

FEDERALLY EXEMPT ORGANIZATIONS: | 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 and concessionaires, are not exempt from privilege (sales) tax.

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	012	5.60%
Amusement	LH	012	2.00%
Total			7.60%

This publication is for general information only about Transaction Privilege Tax (TPT) on income from "Amusements" 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 a 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/lakehavasucity>