JOB PRINTING | LAKE HAVASU CITY TAX INFORMATION

LAKE HAVASU CITY

Tax Information (928) 855-2116 | taxinfo@lhcaz.gov

YOU OWE TAX ON JOB PRINTING IF: | You are engaged in the business of job printing, embossing, copying, micrographics, engraving of printing plates, and photo reproduction.

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.

COLLECTION OF TAX: | You may choose to charge the tax separately on each sale or include the tax in your price. If you over charge any tax to your customers, you must remit the excess tax to Lake Havasu City. If your price includes tax, you can compute (factor) tax from the total taxable price and then deduct the total city, state, and county taxes from your gross receipts.

GENERAL EXEMPTION: | Except as provided under the city code, all job printing income is subject to tax.

Exclusions from taxable revenues are based upon the specific deductions provided by the code. Since you have the burden of documenting any exemption or deductions you claim, it is recommended that you get an exemption certificate from your purchaser to support the deduction or exclusion. In most cases, the exemption certificate is sufficient to relieve the printer from liability of taxes arising from the sale, provided that the certificate satisfies the code requirements.

SPECIFIC EXEMPTIONS: |

Resale Sales - Job printing purchased for the purpose of resale by the purchaser in the form supplied by the job printer.

Out-of-State Sales - Printing for a non-resident of the state provided the printer ships or delivers the printed materials to the out-of-state location of the customer.

Job printing of newspapers, magazines, or other periodicals or publications for a person who is subject to the tax imposed by subsection 3.04-435(a) or an equivalent excise tax, provided the publisher is properly licensed.

Job printing for a qualifying hospital or health organization.

Postage and freight that is itemized separately on the customer's invoice; the amount cannot exceed actual cost of postage paid.

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 %
Job Printing	MOH	010	5.60%
Job Printing	LH	010	2.00%
Total			**7.60%**

This publication is for general information only about Transaction Privilege Tax (TPT) on income from "Job Printing" 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

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