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## Rental Tax

Short-term rental hosts that don't already have an Arizona transaction privilege tax (TPT) license will need to obtain one from the Arizona Department of Revenue. A local business license may also be required.

**Gail Cole** • Jan. 23, 2023



As top teams battle for a place on the [Super Bowl LVII](#) field in Glendale, Arizona, many Arizonans in and around Glendale are preparing to rent apartments, houses, or

rooms to out-of-town football fans. Short-term rental hosts that don't already have

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Seasoned short-term rental (STR) hosts should already have a TPT license as well as a local business license, if required. Yet Arizonans looking to capitalize on the February 12, 2023, Super Bowl may not realize renting a residence, even for just a few nights, creates licensing and tax obligations in the state of Arizona.

Super Bowl rental hosts in Arizona need a TPT license

If you don't already have an established short-term rental (along with the necessary licenses and permits) and plan to rent your residence or a portion of your residence during the Super Bowl, you'll need to obtain a seasonal Arizona TPT license from the Arizona Department of Revenue.

The quickest way to obtain a seasonal TPT license is to apply online through the department's website, [AZTaxes.gov](https://aztaxes.gov), and choose the *seasonal filing frequency* on the application. The license must be active for the month of February if the short-term rental period will be during the Super Bowl.

Your TPT license will be active until it's canceled, so be sure to cancel it if you don't plan on renting your property after the Super Bowl.

What taxes apply to short-term rentals in Arizona?

Short-term rentals in Arizona are subject to a combined state and county transient lodging tax, reported under business code 025. Effective February 1, 2023, these rates vary from 5.5% (Mohave County) to 7.27% (Maricopa County, home to Glendale and Phoenix).

**Most Arizona cities also levy a local tax on transient lodging**, reported under 044 for Hotels. And some cities impose an additional hotel/motel tax, reported under code 144.



Depending on the location of your property, your short-term rental may also be

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If you book your short-term rentals only through an [online lodging marketplace](#) (OLM), and the OLM collects and remits all applicable taxes on your behalf (as required), you may still be required to file a TPT return showing the gross receipts received from the OLM, with a deduction equal to that amount. That's the case in [Glendale](#), home to State Farm Stadium and Super Bowl LVII.

The [TPT return for February will be due in March](#). STR operators are required to file a TPT return even if a property wasn't rented during a filing period and no TPT is due.

Super Bowl rental hosts may need to register with the city

Though there's been tension over [regulating STRs in Arizona](#), short-term rental operators are facing more local requirements in the Grand Canyon State:

- A 2017 law prohibited cities, towns, and counties from restricting STRs
- A 2019 law [required STR operators to hold a current TPT license](#)
- A 2020 law allowed municipalities to [prohibit STRs from hosting special events](#) that would normally require a permit
- A [2022 law](#) allowed municipalities to [require short-term rental operators to obtain a license](#) or permit and pay a licensing fee to operate, revoke local STR licenses, and fine STR operators for violations

Thus, some cities in Arizona now require short-term rental owners/operators to register with the city and/or obtain a local business license.

Both [Glendale](#) and [Phoenix](#) require short-term or vacation rental owners to register with the city, for example. Mesa, Scottsdale, and Paradise Valley also have [adopted new regulations for short-term rentals](#).

Avalara has an [Arizona vacation rental tax guide](#) with more information about operating a short-term rental in Arizona.

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