



Arizona Department of Revenue *News & Announcements*

ADOR Unveils Resources for New Remote Seller and Marketplace Facilitator Tax Website information and outreach team in place

The October 1, 2019 implementation of transaction privilege tax (TPT) for remote sellers and marketplace facilitators is moving forward with the unveiling of detailed information now available online and with the establishment of a team of Arizona Department of Revenue (ADOR) specialists ready to provide one-on-one assistance to customers.

A dedicated section of the Department of Revenue's website – www.azdor.gov - is now live. The **[Out-of-State Sellers](#)** resource page provides information on legislation that requires remote sellers and marketplace facilitators to begin filing and paying TPT in Arizona after October 1. The online section outlines TPT requirements, frequently asked questions and other information, including links to helpful sites, such as www.AZTaxes.gov - the website for registering and licensing, as well as filing and paying TPT.

The Department of Revenue has introduced the E-Commerce Compliance and Outreach (ECCO) team, which will assist remote sellers and marketplace facilitators with any questions about the legislation and the licensing and registering process. Additionally, the team of ADOR specialists will provide guidance to Arizona-based retailers about other states with remote seller programs. The ECCO unit can be reached Monday to Friday from 8 a.m. to 5 p.m. (MST) by phone: 833-293-7253 (833-AZeSale) or by email: azesale@azdor.gov.

Registration to Open on September 9, 2019

Leading up to the October 1 implementation of the new TPT, remote sellers and marketplace facilitators can begin registering with the Department of Revenue on Monday, September 9.

Remote Sellers

A remote seller makes direct sales to Arizona customers and ships products into Arizona, but does not itself have a physical presence in the state. Physical presence includes having a storefront, people or equipment in Arizona. A remote seller will be required to pay TPT if in the current or previous calendar year annual gross proceeds or gross income derived from direct sales into Arizona is more than \$200,000 in 2019, \$150,000 in 2020, and \$100,000 in 2021 and beyond.

Marketplace Facilitators

A marketplace facilitator is any business facilitating the sale of goods by listing or advertising items on behalf of others, accepting payment on behalf of the seller and remitting payment to the seller. A marketplace facilitator will be required to collect and remit TPT if in the current or previous calendar year annual gross proceeds of sales or gross income through its platform exceeds \$100,000 into Arizona.