

TAX YEAR 2019 – GOVERNMENT PROPERTY LEASE EXCISE TAX (GPLET) RATES

The Government Property Lease Excise Tax (GPLET) rates shown below are posted under the provisions of A. R. S. § 42-6203(B) and are for use in Tax Year 2019. Rates are quoted in dollars per square foot except parking which is quoted in dollars per parking space.

TAX YEAR 2019 GPLET RATES – FOR PROPERTIES SUBJECT TO A. R. S. § 42-6203(B)

	One Story Office Structure	Two to Seven Story Office Structure	Eight or More Story Office Structure	Retail Structure	Hotel/Motel Structure	Warehouse / Industrial Structure	Residential Rental Structure	All Others	Parking
2019 Rates	\$ 2.26	\$ 2.60	\$ 3.50	\$ 2.83	\$ 2.26	\$ 1.52	\$ 0.86	\$ 2.26	\$225.88

Please Note: Leases of government property improvements that meet the following criteria are subject to different GPLET rates:

- Leases entered into prior to June 1, 2010 -OR-
- Leases that are subject to a development agreement, an ordinance or a resolution:
 - That was approved by the governing body of the government lessor before June 1, 2010.
 - That authorized a lease based on specified conditions occurring. -AND-
 - The lease was entered into within 10 years after the date the development agreement was entered into, or the ordinance or resolution was approved by the governing body.
- Leases meeting the above criteria, and that were entered into after August 9, 2017 must also be submitted to the Department of Revenue for determination that they are in compliance with these provisions. Please see additional information at:

<https://www.azdor.gov/GPLET/LeaseComplianceCheck.aspx>.

See A. R. S. § 42-6203(A), the government lessor, or the GPLET Return Form , Instructions and Worksheets (Forms 82620, 82620-I and 82620-W) available from the County Treasurer or at

<https://www.azdor.gov/Forms/GovernmentPropertyLeaseExciseTax.aspx> for further information.