



## MEMORANDUM

**TO:** All County Treasurers **AD18-09-28**

**FROM:** Frank Boucek, Deputy Assistant Director - Local Jurisdictions *FB*

**DATE:** September 28, 2018

**SUBJECT:** Government Property Lease Excise Tax (GPLET)

A.R.S. § 42-6204(B) provides that the Government Lessor of government property improvements is required to submit a Government Property Lease Excise Tax (GPLET) return to the County Treasurer on a form prescribed by the Department of Revenue. In addition, each Government Lessor must submit a copy of the completed return to both the County Treasurer and Prime Lessee.

A.R.S. § 42-6204(B) also provides that the return form be made available by the County Treasurer and sets forth a list of information the return must contain.

Attached with this memo is the return form (DOR 82620) the Department developed to meet these requirements, along with a set of worksheets (DOR 82620-W) and instructions (DOR 82620-I) on how to calculate the tax and complete the return form. Please make the return form and accompanying documents available for use by the Government Lessor no later than October 1, 2018.

In addition to processing the GPLET returns, the County Treasurer must also submit a report on or before February 15 each year to the Department of Revenue of all returns and payments received for the preceding calendar year. The Department will distribute Treasurer reporting forms to each County Treasurer later this year for use in reporting GPLET return information for calendar year 2018.

A.R.S. §§ 42-6201 through 42-6210 govern the GPLET program. If you have questions about the attached return form, worksheets and/or instructions, please contact us at [GPLET@azdor.gov](mailto:GPLET@azdor.gov).