

STATE OF ARIZONA

Arizona Department of Revenue
Local Jurisdictions District
(602)716-6843
Fax (602) 542-4425



Katie Hobbs
Governor
Robert Woods
Director

MEMORANDUM

DATE: September 26, 2024 **AD 24-09-26**

TO: All County Treasurers

FROM: Jolene Christopherson 
Deputy Assistant Director
Local Jurisdictions

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 Arizona Department of Revenue. In addition, each Government Lessor must submit a copy of the completed return to the 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 (ADOR 82620) the Department developed to meet these requirements, along with a set of worksheets (ADOR 82620-W) and instructions (ADOR 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, 2024. Minor changes were made on the return form and in the associated instructions to provide for calculating the penalty referenced in A.R.S. 42-6204(D).

In addition to processing the GPLET returns, the County Treasurer must also submit a report on or before February 15 each year to the Arizona Department of Revenue and to the Joint Legislative Budget Committee 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 2024.

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