



ARIZONA STATE SENATE
Fiftieth Legislature, Second Regular Session

FACT SHEET FOR S.B. 1308

temporary military duty; lodging tax

Purpose

Classifies businesses charging or advertising rates for residential occupancy based on United States Government or Military per diem reimbursement as transient lodging.

Background

Statute defines a transient as any person who obtains lodging on any basis for a period of less than thirty days. Transient lodging is defined as any business operating spaces such as hotels, homes or dormitories designed for occupancy by transients. Businesses classified as transient lodging facilities are subject to a transaction privilege tax (TPT) based on the gross proceeds of their sales.

The Department of Revenue states that the situation addressed by this legislation is currently taxable, and there would therefore be no anticipated fiscal impact to the state General Fund resulting from the passage of this legislation.

Provisions

1. Expands the classification of transient lodging to include businesses charging or advertising lodging rates based on United States Military or Government per diem reimbursement rates.
2. Becomes effective on the general effective date.

Prepared by Senate Research
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