

CHAPTER 12 – SALES TAX CODE

Sec. R12-350.2 Recordkeeping: expenditures.

The minimum records required for persons having expenditures, costs, purchases and rental or lease or license expenses subject to, or exempt or excluded from, tax by this Chapter are:

- (a) the total price of all goods acquired for use or storage in the City.
- (b) the date of acquisition and the name and business address of the seller or lessor of all goods acquired for use or storage in the City.
- (c) documentation of taxes, freight, and direct customer service labor separately charged and paid for each purchase, rental, lease, or license.
- (d) the gross price of each acquisition claimed as exempt from tax, and with respect to each transaction so claimed, sufficient evidence to satisfy the Tax Collector that the exemption claimed is applicable.
- (e) as applicable to each taxpayer, documentation sufficient to the Tax Collector, so that he may ascertain:
 - (1) all construction expenditures and all Privilege and Use Taxes claimed paid, relating to owner-builders and speculative builders.
 - (2) disbursement of collected gratuities and related payroll information required of restaurants.
 - (3) franchise and license fee payments and computations thereto which relate to:
 - (A) utility service
 - (B) telecommunication service.
 - (4) the validity of any claims of proof of exemption, as provided by Regulation.
 - (5) a claimed alternative prior value for reconstruction.
 - (6) all claimed exemptions to the Use Tax imposed by Article VI of this Chapter.
 - (7) costs used to compute the "computed charge" claimed for retail service and repair.
 - (8) payments of tax to the Arizona Department of Transportation and computations therefor, when a motor-vehicle transporter claims such the exemption.

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(9) payments by tenants subject to the tax upon Rental Occupancy imposed by Section 12-440.

(f) any additional documentation as the Tax Collector, by Regulation, shall deem necessary for any specific class of taxpayer by reason of the specialized business activity of specific exemptions afforded to that class of taxpayer.

(g) In all cases, the books and records of the taxpayer shall indicate both individual transaction amounts and totals for each reporting period for each category of taxable, exempt, and excluded expenditures as defined by this Chapter.

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