

GOVERNMENT PROPERTY LEASE EXCISE TAX (GPLET) RETURN FORM FOR CALENDAR YEAR / TAX YEAR 20____

Pursuant to A.R.S. §§ 42-6201 through 42-6210

For County Treasurer's Use Only.

Date Received: _____

 Penalty Due: Yes ☐ No ☐
Government Lessor (the property owner) must complete Items 1 – 12:

1. Government Lessor:

Name: _____ E-Mail: _____

Address: _____

Phone: _____ Contact Person: _____

2. Subject Government Property Improvement:

Property's Name (if applicable): _____ Assessor's Parcel Number: _____

Street Address: _____

 Multiple parcels check here: ☐ and attach list.

3. Prime Lessee:

Name: _____ E-Mail: _____

Address: _____

Phone: _____ Contact Person: _____

4. The date of issuance of the original Certificate of Occupancy for the leased improvement is: _____

5. Lease Origination Date: _____ Lease Termination Date: _____

 6. Has the lease been **amended** since the last return was filed? Yes ☐ No ☐

If yes, attach a separate statement detailing the amendment(s) or attach a copy of the amended lease to this return form.

 7. Is there a **predominate use** of the government property improvement subject to your lease? Yes ☐ No ☐

 If yes, select the appropriate use below and enter the gross building space or total square footage subject to the lease and the number of parking spaces included in the lease that are located within a parking garage or deck (if applicable).

 If a predominant use **cannot** be identified, select all of the uses subject to the lease and enter the square footage devoted to each use.

(If additional space is needed, attach a separate page.)

☐ (Column 5)	1 story office structure	Gross Building Space _____	Number of Parking Spaces _____
☐ (Column 6)	2 to 7 stories office structure	Gross Building Space _____	Number of Parking Spaces _____
☐ (Column 7)	8 or more stories office structure	Gross Building Space _____	Number of Parking Spaces _____
☐ (Column 8)	Retail structure	Square Footage _____	Number of Parking Spaces _____
☐ (Column 9)	Hotel/Motel structure	Square Footage _____	Number of Parking Spaces _____
☐ (Column 10)	Warehouse/Industrial structure	Square Footage _____	Number of Parking Spaces _____
☐ (Column 11)	Residential-Rental structure	Square Footage _____	Number of Parking Spaces _____
☐ (Column 12)	All others	Square Footage _____	Number of Parking Spaces _____
☐ (Column 13)	Parking Garage or Deck (structure only)		Number of Parking Spaces _____

 8. Is this an initial return? (i.e., is this the first time that a return has been filed) Yes ☐ No ☐

If yes, and if a "certified statement" of gross building space or total square footage and/or the total number of parking places, as applicable has been obtained, submit a copy of that certified statement with the return form.

 9. Is the Prime Lessee claiming that the use of the leased property is exempt from the excise tax pursuant to A.R.S. § 42-6208, as indicated by one of the paragraphs numbered 1 through 15 on Page 2 of the return form? Yes ☐ No ☐

If yes, indicate the applicable paragraph number here: _____

 10. Is the Prime Lessee currently subject to an abatement of the Excise Tax? Yes ☐ No ☐

If yes, the abatement was approved on: _____ and the abatement terminates on: _____

By signing this form below, the Prime Lessee certifies, under penalty of perjury, that (a) the "gross building space", or the total square footage, and/or the total number of parking spaces, as applicable, has not changed from the previous year's reported figures, and (b) that if the lease is subject to abatement, all elements necessary to qualify for the excise tax abatement are satisfied for the current calendar year/tax year.

Signature (Prime Lessee) _____

Date _____

11. Total excise tax amount = \$ _____ (calculated amount from worksheet)

 Tax amount was calculated using which Rate Chart? A ☐ or B ☐

 The tax is due and payable to the County Treasurer on or before December 1 of each calendar year. **Penalty applies if delinquent.**

12. Penalty amount = \$ _____ (5% x Total excise tax if paid after December 1.)

Attach a copy of the completed Worksheet to this Return and submit copies to both the County Treasurer and the Prime Lessee. The Prime Lessee should retain a copy of the Return form and the Worksheet utilized (and any other attachments) for their records.

Exempt GPLET Improvements

A.R.S. § 42-6208

The GPLET does not apply to:

- 1.** Property used for a governmental activity.
- 2.** Property used for public housing.
- 3.** Easements and rights-of-way of railroads, gas, electric, water, pipeline and telephone utilities.
- 4.** Interests in all or any part of a facility that is owned of record by a government lessor and used primarily for athletic, recreational, entertainment, artistic, cultural or convention activities if the interest is used for those activities or activities directly related and incidental to these uses including concession stands.
- 5.** Property that is used for or in connection with aviation, including hangars, tie-downs, aircraft maintenance, sale of aviation related items, charter and rental activities, commercial aircraft terminal franchises, rental car operations, parking facilities and restaurants, stores and other services that are located in a terminal.
- 6.** The use by a commercial airline of the runways and terminal facilities of state, city, town or county airports and public airports operating pursuant to A.R.S. §§ 28-8423, 28-8424 and 28-8425.
- 7.** Leases of property or interests in a transportation facility that is constructed or operated pursuant to A.R.S. Title 28, Chapter 22.
- 8.** Interests in lands held in trust by this state pursuant to A.R.S. Title 37, Chapter 2, Article 1.
- 9.** Interests in property held in trust for an Indian or an Indian tribe by the U. S. government.
- 10.** Interests in property that is defined as "contractor-acquired property" or "government furnished property" in federal acquisition regulations, 48 Code of Federal Regulations section 45.101, and that is owned by the government and used to perform a government contract.
- 11.** Property of a corporation that is organized by or at the direction of a county, city or town to develop, construct, improve, repair, replace or own any property, improvement, building or other facility to be used for public purposes that the county, city, or town pledges to lease or lease-purchase with county or municipal special or general revenues.
- 12.** Interests in property used by a chamber of commerce recognized under section 501(c)(6) of the United States Internal Revenue Code if the property is used predominately for those federal tax exempt purposes.
- 13.** Interests in property used by organizations that are exempt from taxation under section 501(c)(3) of the United States Internal Revenue Code.
- 14.** Interests in parking garages or decks if they are owned and operated by a Government Lessor, or are operated on behalf of a Government Lessor or by an entity other than the Prime Lessee, pursuant to a management agreement with the Government Lessor.
- 15.** Residential-rentals if the Prime Lessee is the occupant.