

# ADMINISTRATIVE PROCEDURES



Procedure Number: 16-1

Effective Date: 01/01/1997

Revision Date: 11/07/2007

*C. Deibel*  
County Administrator

---

SUBJECT: **DISTRIBUTION OF TRANSIENT LODGING EXCISE TAX**

---

DEPARTMENTS RESPONSIBLE: **Pima County Treasurer, Finance and Risk Management, Economic Development and Tourism**

---

## I. BACKGROUND

As a result of changes by the Arizona State Legislature, Arizona Revised Statute §42-1496 was repealed and replaced with §42-6108, which authorized Pima County to levy a tax on hotels in unincorporated Pima County not to exceed six per cent. No more than 34% of the tax is to be used for the Stadium District. No more than 16% of the tax is to be used for economic development. No less than 50% of the tax is to be used for tourism promotion and enhancement.

## II. PROCEDURE

In general, on a weekly basis the Arizona Department of Revenue transfers to the Pima County Treasurer's Office the proceeds from the Transient Lodging Excise Tax. The Pima County Treasurer's Office deposits those proceeds in the County General Fund and processes the appropriate receipts to record the information on the County's Financial Management System.

The Treasurer's Office will code any receipts as follows: fifty percent (50%) of the receipts to Tucson Convention and Visitors Bureau, Fund 1000, Center 3290100, Account 44750; and fifty percent (50%) to General Government Revenue, Fund 1000, Center 1851200, Account 44750.

The Financial Control and Reporting Division of Finance and Risk Management will redistribute 16% of the receipts in General Government Revenue, Fund 1000, Center 3290100 to Economic Development and Tourism, Fund 2005, Center 6030101.

The Financial Control and Reporting Division will monitor these deposits to assure that the proper distribution is made to each of the above funds and centers. Any discrepancies will be brought immediately to the attention of the Treasurer's Office, the Director of Finance and Risk Management, and the Director of Economic Development and Tourism.

The Department of Economic Development and Tourism will be responsible for developing contracts for tourism promotion and enhancement and for economic development and processing the appropriate claims and paperwork to transmit that portion of the receipts.