

Sales/Use/Indirect:

Arizona: New Law Postpones Date to Establish Certification Process for Third-Party Providers that Determine TPP Transaction Sourcing

H.B. 2909, signed by gov. 6/18/24. Recently signed legislation amends a bill enacted earlier this year [see *H.B. 2382*, signed by gov. 4/10/24, and *State Tax Matters*, Issue 2024-16, for more details on this earlier legislation] by delaying, until January 1, 2028, the requirement for the Arizona Department of Revenue to establish a certification process for third-party providers that offer certain Arizona transaction privilege tax (TPT) sourcing services to taxpayers for transactions involving tangible personal property. Previously, this certification process had to be created by January 1, 2026. Please contact us with any questions.

URL: <https://apps.azleg.gov/BillStatus/BillOverview/81564>

URL: <https://apps.azleg.gov/BillStatus/BillOverview/80236>

URL: https://dhub.deloitte.com/Newsletters/Tax/2024/STM/240419_5.html

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