



Chandler · Arizona
Where Values Make The Difference

Contractor Tax Security

Arizona Revised Statutes 42-1102, 42-5006 and 42-5007 require licensed contractors to comply with the Arizona tax code. These statutes apply when:

- Contractors apply for a new license
- Contractors enter into a contract valued at \$50,000 or more
- Contractors are tax delinquent

A contractor who meets any of these circumstances must contact the Arizona Department of Revenue at 602-542-4576. Further information can also be found at www.revenue.state.az.us click on E Services, Brochures and Publications, and see Taxpayer Bonds/Publication 539.

At the time of building or other construction permit issuance, the contractor, subject to these statutes, must provide the city with documentation indicating the Department of Revenue requirements have been satisfied.

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Development Services Division
Building Safety Section
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Form No. UDM-038/Building
Rev: 6-17-11