



Arizona State Library, Archives and Public Records

General Records Retention Schedule for Counties and Municipalities Sales Tax and Licensing Records

Schedule Number:

000-11-82

Authorization and Approval

Pursuant to ARS §41-151.12, the retention periods listed herein are both the minimum and maximum time records may be kept. Keeping records for a time period other than their approved retention period is illegal. However, records required for ongoing or foreseeable official proceedings such as audits, lawsuits or investigations, must be retained until released from such official proceedings, notwithstanding the instructions of this schedule. If it is believed that special circumstances warrant that records should be kept longer or shorter times than the time period listed in this schedule or that any of these records may be appropriate for transfer to the State Archives, please contact the Records Management Division to inquire about a change to the retention period. Only the Arizona State Library, Archives and Public Records has the authority to extend records retention periods. **Public records, including electronic records, not listed in this schedule are not authorized to be destroyed.**

Lisa Maxwell, Director
Records Management Division
Arizona State Library, Archives and Public Records

Date Approved: 10/28/11

**Records Retention Schedule for
Counties and Municipalities
Sales Tax and Licensing Records**

<u>Item #</u>	<u>Records Series</u>	<u>Retention (Yrs.)</u>	<u>Remarks</u>
1.	Business Bankruptcy Records (including correspondence created or received regarding business bankruptcies)	7	After fiscal year created or received
2.	Business Licenses Trial Balance Records (monthly listing of Occupational (Business) License accounts for which the license has not been paid)	5	After fiscal year created
3.	Complaint Brought by Citizen Records (including businesses and liquor licenses)	4	After fiscal year resolved
4.	Franchise Records (including utilities, cable television and other related records)		
	a. Tax records	6	After fiscal year created or received
	b. All other records	6	After fiscal year contract fulfilled, cancelled or revoked
5.	License/Permit Records		
	a. Continuing Activity (including business licenses, regulatory licenses, Business Occupational and Professional (BOP), and other related licenses/permits)	3	After fiscal year expired, cancelled or revoked or after administrative or reference value has been served, whichever is later
	b. Bingo and Liquor	2	After fiscal year of council recommendation or after administrative or reference value has been served, whichever is later
	c. Single Event (including license/permit for special events)	3	After fiscal year issued or after administrative or reference value has been served, whichever is later

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	c. Applications not approved	2	After fiscal year rejected or after administrative value has been served, whichever is later
	d. Correspondence with Unlicensed/Not in Business Accounts	2	After fiscal year created or received
6.	Lists of Inactive Business Accounts	1	After superseded or obsolete
7.	Sales Tax Records		
	a. Appeal records	4	After case resolved
	b. Account records (including EIN assignment records)	6	After tax license account closed or agreement satisfied, whichever is later
	c. Cash receipts and return edit records (daily batches of sales tax returns received by the public body)	1 month	After created
	d. Complaint records (complaints filed by the City against individuals or businesses for failure to file, obtain a license, pay sales tax, or provide records for auditing)	1	After either calendar year or fiscal year resolved or after reference value has been served, whichever is later
	e. Delinquency vouchers (billings sent to sales tax customers that have an unpaid balance due or unfiled city sales tax returns)	2	After fiscal year resolved or after reference value has been served, whichever is later
	f. License application cards	Permanent	Preserve pursuant to ARS §39-101
	g. Ordinances from other public bodies	-	After reference value has been served
	h. Statistical Records (including Class Detail History, Class Summary, Area, and Class Within Area)	Permanent	Preserve pursuant to ARS §39-101
	i. Monthly sales tax reports	10	After fiscal year created

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	j. All other records (including Active Account Returns, Cash Receipts Registers, Delinquency Report (printouts of all sales tax accounts which have a balance due or have unfiled city sales tax returns), Listing of All Active and Inactive Accounts, Miscellaneous Billing Write-Offs (listing of Miscellaneous Billing accounts that were written-off at fiscal year-end as uncollectible), Refund Requests from Other Public Bodies, Rebate Records (including requests for rebates), Written-Off Sales Tax Account Records, and other related records)	6	After fiscal year created or received or after reference value has been served, whichever is later
8.	Solicitor's Applications (applications from solicitors to operate in the city. Solicitors include transient merchants who sell products from a specific location and salespeople who go door-to-door to sell products or solicit orders for products to be delivered at a later date)	4	After fiscal year received
9.	Write-Off Records	6	After fiscal year created or received

Supersedes schedule dated August 30, 2011