

# Chapter 1 – First Points of Contact

## Office of Economic Development

City of Mesa

Mesa City Plaza Building

20 E. Main St., Suite 200

Mesa, AZ 85102

Phone: 480-644-2398

Email: [econdev.info@mesaaz.gov](mailto:econdev.info@mesaaz.gov)

LinkedIn: City of Mesa Office of Economic Development

Twitter: @MesaEconDev

Website: [www.mesaaz.gov/economic](http://www.mesaaz.gov/economic)

Determining where to start is not always easy. If you aren't sure who to contact, or what steps to take, Mesa's Office of Economic Development is a great place to begin.

Our Economic Development staff will be happy to assist you in determining a path to start your business, expand an existing business, or find a new location. The Office of Economic Development offers businesses an ombudsmen service to assist with the City's development process, increase understanding of regulations and assess project needs. Staff can also provide introductions to other departments or additional resources.

The Office of Economic Development has services designed for both new and existing businesses – from small entrepreneurial operations to Fortune 500 firms. Services include confidential consultations, assistance with site selection, introduction to private and public sector development and real estate representatives, and acting as a resource in providing vital demographic information to assist potential new businesses with location and expansion decisions.

Mesa's Office of Economic Development actively promotes and preserves the economic strength of the city to ensure that Mesa is the preferred location for new, existing and expanding organizations.

## **Mesa Chamber of Commerce**

165 N. Centennial Way, Suite 208

Mesa, AZ 85201

Phone: 480-969-1307

Email: [info@mesachamber.org](mailto:info@mesachamber.org)

Website: [www.mesachamber.org](http://www.mesachamber.org)

The Mesa Chamber of Commerce is a private, nonprofit business organization. Since 1912, the Mesa Chamber of Commerce has been a leading advocate for businesses. The Chamber also acts as an expert in resolution of public policy issues affecting the business community at a local, county or state level. As one of the largest Chambers in the state, the organization offers members many opportunities to market their businesses and to enhance their business skills through individual counseling, group workshops and networking activities.

## **City of Mesa Libraries Main Office**

65 E. First St.

Mesa, AZ 85201

Phone: 480-644-2207

Website: [www.mesalibrary.org](http://www.mesalibrary.org)

Mesa's Main Library is a great business resource featuring various business materials, government and legal documents and "how to" publications on such topics as starting a business, obtaining financing and writing a business plan. The library has an abundance of resources for conducting market research and feasibility studies, including electronic databases users may access from the library, home or office.

The Mesa Library website offers resource links to many business assistance agencies. Staff can help with locating material and conducting database searches if necessary. For more information concerning the assistance offered by the Main Mesa Library, contact the Business Librarian at 480-644-2207.

## **Historic Preservation Office**

55 N. Center St.

Mesa, AZ 85201

Phone: 480-644-4273

Website: [www.mesaaz.gov/residents/historic-preservation](http://www.mesaaz.gov/residents/historic-preservation)

The Historic Preservation Office will point you in the right direction if you are considering rehabilitating an historic property. Commercial historic properties may be eligible for a property tax reeducation as

well as a credit for rehabilitation expenses. Mesa currently has four nationally registered historic districts and other designated properties.

### **Downtown Mesa Association**

100 N. Center St.

Mesa, AZ 85201

Phone: 480-890-2613

Email: [dma@downtownmesa.com](mailto:dma@downtownmesa.com)

Website: [www.downtownmesa.com](http://www.downtownmesa.com)

The Downtown Mesa Association is a nonprofit organization that promotes, markets and manages Mesa's original downtown one square mile (from Mesa Dr. to County Club (E-W) and University to Broadway (N-S)). Services include providing information on available downtown property for sale or lease and business location assistance.

### **Arizona Commerce Authority, Small Business Services (SBS)**

1700 W. Washington St., Suite 600

Phoenix, AZ 85007

Phone: 602-845-1200

Email: [commerce@azcommerce.com](mailto:commerce@azcommerce.com)

Website: [www.azcommerce.com](http://www.azcommerce.com)

The Arizona Business Assistance Center from the Arizona Commerce Authority provides a variety of resources to assist anyone interested in starting, expanding or relocating a business in the state.

### **Mesa Tax and Licensing Office**

Municipal Building

55 N. Center St., Lower Level

Mesa, AZ 85201

Phone: 480-644-2316

Liquor Licenses: 480-644-2147

**TRANSACTION PRIVILEGE (SALES) TAX** (Forms are online [www.mesaaz.gov/forms](http://www.mesaaz.gov/forms)) The City of Mesa imposes a privilege (sales) tax on the gross receipts from certain types of business activities. This is a tax on the "privilege" of doing business, but is often passed on the businesses' customers as "sales tax." Gross receipts generated from the following types of business activities are subject to the City of Mesa privilege tax (Note: On January 1, 2015 the State of Arizona took over tax licensing for the City of Mesa):

Taxable activities include but are not limited to the following:

- Advertising
- Amusements, exhibitions, Etc.
- Construction Contracting: Hotels & Motels
- Job Printing; Publishing & Periodical Distribution
- Renting or leasing Real Property
- Renting Tangible Personal Property; Restaurants & Bars
- Retail Sales
- Salons
- Telecommunication Service
- Use Tax

Other Taxable Activities:

Jet Fuel; Manufactured Buildings; Mining; Transporting for Hire; Timbering & Extraction; Utility Services

The application fee for a privilege (sales) tax is \$50 if the business started prior to 12/31/2008. If the business started after 1/1/2009, the application fee is \$30 with an additional fee of \$15 if the license is applied for after the business start date.

Mesa's privilege tax rate is 1.75 percent of the gross income generated from the various business activities less allowable deductions. Deductions vary by taxable activity. Businesses must maintain adequate records and documentation to support income and deductions. Privilege taxes are due and payable on or before the 20<sup>th</sup> of the month succeeding the period in which the tax accrues. Tax must be reported on a City of Mesa Transaction Privilege Tax and Use Tax Return.

### **TRANSIENT OCCUPANCY TAX**

Mesa motel and hotel owner/operators also need a Transient Occupancy Tax License. The tax is 5 percent of the rate amount per room occupied per day or any portion of a day for the first 29 days.

### **SPECIALTY LICENSES**

City of Mesa specialty licenses are required for:

- Antique dealers
- Auctioneers
- Bingo
- Fireworks
- Fortune tellers
- Liquor sales
- Massage Establishments
- Off-track Betting
- Park & Swap Operations
- Pawnbrokers
- Peddlers
- Scrap metal dealer
- Sexually-oriented Businesses
- Solicitors

- Special Events
- Teen Dance Halls
- Tent/Canopy
- Transient Merchants

Applications for these licenses can be obtained through the Licensing Office at 55 N. Center St. or at [www.mesaaz.gov/salestax/license.aspx](http://www.mesaaz.gov/salestax/license.aspx). Fingerprints and photos may be required.

### LIQUOR LICENSES

The State of Arizona regulates liquor licenses. Applications are obtained from the Department of Liquor Licenses and Control, 800 W. Washington St., 5<sup>th</sup> Floor, Phoenix, AZ 85007, 602-542-5141. The State forwards a copy of your application to the City for processing. A Public Notice will be posted at the business location for 20 days, and the application will go before the City Council for consideration. The City of Mesa has 60 days from the filing date with the Department of Liquor to recommend approval or denial of the application. The City then informs the State Liquor Board of its decision. The State Liquor Board will then act upon that recommendation.

## State and Federal Tax, Licensing & Tax Incentives

### Arizona Department of Revenue (ADOR)

1600 W. Monroe St.

Phoenix, AZ 85007-2650

Corporate Income Taxes: 602-255-3381, 1-800-352-4090

Business Taxes and Licensing: 602-255-2060, 1-800-843-7196

Problems & Resolutions: 602-716-6025

Forms by Phone: 602-542-4260

Website: [www.azdor.gov](http://www.azdor.gov)

The State of Arizona requires additional business licenses and employer identification numbers based on the type and structure of a business. The Arizona Department of Revenue (East Valley) can assist business owners in determining which taxes and licenses a business may be responsible for paying. The Arizona Department of Revenue also offers several tax credits for business activities.

State Tax Credits & Corresponding Forms	
Form 302	Defense Contracting Credits
Form 304	Enterprise Zone Credit
Form 305	Environmental Technology Facility Credit
Form 306	Military Reuse Zone Credit
Form 307	Recycling Equipment Credit

Form 308	Credit for Increased Research Activities
Form 310	Credit for Solar Energy
Form 312	Agricultural Water Conservation System Credit
Form 315	Pollution Control Credit
Form 318	Credit for Taxes Paid for Coal Consumed in Generating Electrical Power
Form 319	Credit for Solar Hot Water Heater Plumbing Stub Outs and Electrical Vehicle Recharge

Questions regarding these credits or any other tax credits should be directed to the Arizona Department of Revenue.

### **State and Federal Taxes, Internal Revenue Service**

1818 Southern Ave.

Mesa, AZ 85204

Phone: 480-503-7355

Website: [www.irs.gov/business/small-business-&-self-employed/self-employed-individuals-tax-center](http://www.irs.gov/business/small-business-&-self-employed/self-employed-individuals-tax-center)

Forms & Publications: [www.irs.gov/forms-&-pubs](http://www.irs.gov/forms-&-pubs)

The Internal Revenue Service can assist business owners with specific questions concerning federal tax rules and regulations.