GOVERNMENT PROPERTY LEASE EXCISE TAX

Laws 1997, Chapter 150 made changes in statutory references to conform to the reorganization of Title 42 of the Arizona Revised Statutes. (Effective January 1, 1999.)

Laws 1997, Chapter 274 expanded the exemptions from the GPLET to include concession stands directly related and incidental to government owned entertainment or convention facilities. (Effective July 20, 1996.)

Laws 1996, Chapter 349 established the government property lease excise tax (GPLET) to replace the old possessory interest property tax classification (covering private improvements on public property), which was repealed in 1995 after being ruled unconstitutional. It instituted the basic structure outlined in the overview section. (Effective December 1, 1996.)