

HISTORICAL TAX LAW CHANGES

GOVERNMENT PROPERTY LEASE EXCISE TAX

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the old possessory interest property tax classification (covering private improvements on public property), which was repealed in 1995 after being ruled unconstitutional.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.)

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 2003, Chapter 246 replaced all references in statute to “redevelopment area” with “slum and blight areas.” (Effective September 18, 2003.)

Laws 2004, Chapter 341 established a new Park Property Lease Excise Tax, which a county is required to levy and collect on each prime lessee of a lease with the National Park Service of a property improvement in the county. The act also provided that the property tax levies used in budget overrides do not include levies of the Government Property Lease Excise Tax or the Park Property Lease Excise Tax. (Effective August 25, 2004)