

## **Historical Tax Law Changes Boulder Canyon Projects - In Lieu Payments**

**Laws 1954, Chapter 63** established a procedure for distributing payments received from the Federal Government in lieu of taxes on hydroelectric power developments located on the Colorado River. These payments are authorized under Acts of Congress. [See U.S. Statutes at Large, Laws 1940, Chapter 643] (Effective March 24, 1954)

**Laws 1980, 4th Special Session, Chapter 1, Section 85** changed the legal citation of the statutory section that covers the Lieu Tax. The citation was changed from A.R.S. § 45-601 to A.R.S. § 45-761. (Effective June 12, 1980)

**Laws 1987, Chapter 2** renumbered the statutory citation from A.R.S. § 45-761 to A.R.S. § 45-1331. (Effective February 27, 1987)