

## **Historical Tax Law Changes Water Use Tax**

**Laws 1990, Chapter 230** established a tax on water use by a municipal water delivery system. The tax rate is 0.65 of 1¢ per 1,000 gallons of water delivered to customers and is paid in the same manner as the Transaction Privilege Tax.

**Laws 1992, Chapter 300** set maximum WQARF fees and taxes for a person engaging in mining as the lesser of:

- (1) \$10,000 in a calendar year per individual mining site or
- (2) \$25,000 in a calendar year per mining entity.

The Water Use Tax is subject to this limitation. (Effective Retroactive From and After June 17, 1992)

**Laws 1997, Chapter 150** recodified Title 42 of the Arizona tax code, which regards property, transaction privilege, use, and luxury taxation. The bill made numerous technical changes, removed references to gender, and restructured and renumbered several statutes. It provided that the interpretation of the tax code is not changed solely due to changes made by the recodification. Immunities, exemptions, claims, proceedings, etc. that existed before the recodification are to remain in effect.