

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)