REFERENCE TITLE: standard deduction; nonresidents; prorate

State of Arizona
Senate
Forty-ninth Legislature
Sixth Special Session
2010

SB 1005

Introduced by
Senators Burns, Garcia, Leff, Lopez, Pierce S: Cheuvront, Gray L, Rios

AN ACT

AMENDING SECTION 43-1095, ARIZONA REVISED STATUTES; RELATING TO TAXABLE INCOME OF A NONRESIDENT.

(TEXT OF BILL BEGINS ON NEXT PAGE)

Be it enacted by the Legislature of the State of Arizona:

Section 1. Section 43-1095, Arizona Revised Statutes, is amended to read:

43-1095. Taxable income of a nonresident

A. In computing Arizona taxable income a nonresident TAXPAYER, except a member of the armed forces, shall be allowed that percentage of the exemptions set forth in section 43-1043 which ~~his~~ THE TAXPAYER'S Arizona gross income is of ~~his~~ THE federal adjusted gross income.

B. In the case of a nonresident TAXPAYER the ~~deduction~~ STANDARD DEDUCTION ALLOWED IN SECTION 43-1041 AND THE ITEMIZED DEDUCTIONS allowed in section 43-1042 shall be allowed in the percentage which ~~his~~ THE TAXPAYER'S Arizona gross income is of ~~his~~ THE federal adjusted gross income.

Sec. 2. Requirements for enactment; two-thirds vote

Pursuant to article IX, section 22, Constitution of Arizona, this act is effective only on the affirmative vote of at least two-thirds of the members of each house of the legislature and is effective immediately on the signature of the governor or, if the governor vetoes this act, on the subsequent affirmative vote of at least three-fourths of the members of each house of the legislature.