

REFERENCE TITLE: **internal revenue code conformity.**

State of Arizona
House of Representatives
Fiftieth Legislature
Second Regular Session
2012

HB 2120

Introduced by
Representatives Harper: Mesnard, Olson, Vogt

AN ACT

AMENDING SECTIONS 42-1001 AND 43-105, ARIZONA REVISED STATUTES; RELATING TO TAXATION.

(TEXT OF BILL BEGINS ON NEXT PAGE)

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

2 Section 1. Section 42-1001, Arizona Revised Statutes, is amended to
3 read:

4 42-1001. Definitions

5 In this title, unless the context otherwise requires:

6 1. "Board" or "state board" means either the state board of tax
7 appeals or the state board of equalization, as applicable.

8 2. "Court" means the tax court or superior court, whichever is
9 applicable.

10 3. "Department" means the department of revenue.

11 4. "Director" means the director of the department.

12 5. "Internal revenue code" means the United States internal revenue
13 code of 1986, as amended and in effect as of January 1, ~~2011~~ 2012, including
14 those provisions that became effective during ~~2010~~ 2011 with the specific
15 adoption of their retroactive effective dates but excluding all changes to
16 the code enacted after January 1, ~~2011~~ 2012.

17 Sec. 2. Section 43-105, Arizona Revised Statutes, is amended to read:

18 43-105. Internal revenue code; definition; application

19 A. FOR THE PURPOSES OF COMPUTING INCOME TAX PURSUANT TO THIS TITLE,
20 FOR TAXABLE YEARS BEGINNING FROM AND AFTER DECEMBER 31, 2011, "INTERNAL
21 REVENUE CODE" MEANS THE UNITED STATES INTERNAL REVENUE CODE OF 1986, AS
22 AMENDED, IN EFFECT ON JANUARY 1, 2012, INCLUDING THOSE PROVISIONS THAT BECAME
23 EFFECTIVE DURING 2011 WITH THE SPECIFIC ADOPTION OF ALL FEDERAL RETROACTIVE
24 EFFECTIVE DATES, BUT EXCLUDING ANY CHANGE TO THE CODE ENACTED AFTER JANUARY
25 1, 2012.

26 ~~A.~~ B. For the purposes of computing income tax pursuant to this
27 title, for taxable years beginning from and after December 31, 2010 THROUGH
28 DECEMBER 31, 2011, "internal revenue code" means the United States internal
29 revenue code of 1986, as amended, in effect on January 1, 2011, including
30 those provisions that became effective during 2010 with the specific adoption
31 of all federal retroactive effective dates, ~~but excluding any change to the~~
32 ~~code enacted after January 1, 2011~~ AND INCLUDING THOSE PROVISIONS OF PUBLIC
33 LAW 112-40 THAT ARE RETROACTIVELY EFFECTIVE DURING TAXABLE YEARS BEGINNING
34 FROM AND AFTER DECEMBER 31, 2010 THROUGH DECEMBER 31, 2011.

35 ~~B.~~ C. For the purposes of computing income tax pursuant to this
36 title, for taxable years beginning from and after December 31, 2009 through
37 December 31, 2010, "internal revenue code" means the United States internal
38 revenue code of 1986, as amended, in effect on January 1, 2010, including
39 those provisions that became effective during 2009 with the specific adoption
40 of all federal retroactive effective dates, and including those provisions of
41 the temporary extension act of 2010 (P.L. 111-144), the hiring incentives to
42 restore employment act (P.L. 111-147), the patient protection and affordable
43 care act (P.L. 111-148), the health care and education reconciliation act of
44 2010 (P.L. 111-152), the preservation of access to care for medicare
45 beneficiaries and pension relief act of 2010 (P.L. 111-192), the Dodd-Frank

1 wall street reform and consumer protection act (P.L. 111-203), the small
2 business jobs act of 2010 (P.L. 111-240), the claims resolution act of 2010
3 (P.L. 111-291), the tax relief, unemployment insurance reauthorization, and
4 job creation act of 2010 (P.L. 111-312) and the regulated investment company
5 modernization act of 2010 (P.L. 111-325) that are retroactively effective
6 during taxable years beginning from and after December 31, 2009 through
7 December 31, 2010.

8 ~~C.~~ D. For purposes of computing income tax pursuant to this title,
9 for taxable years beginning from and after December 31, 2008 through December
10 31, 2009, "internal revenue code" means the United States internal revenue
11 code of 1986, as amended, in effect on January 1, 2009, including those
12 provisions that became effective during 2008 with the specific adoption of
13 all federal retroactive effective dates, and including those provisions of
14 the American recovery and reinvestment act of 2009 (P.L. 111-5) except
15 section 1211, the consumer assistance to recycle and save act of 2009
16 (P.L. 111-32), the worker, homeownership, and business assistance act of 2009
17 (P.L. 111-92) except section 13, the hiring incentives to restore employment
18 act (P.L. 111-147), the patient protection and affordable care act (P.L. 111-
19 148), the preservation of access to care for medicare beneficiaries and
20 pension relief act of 2010 (P.L. 111-192), the small business jobs act of
21 2010 (P.L. 111-240) and the tax relief, unemployment insurance
22 reauthorization, and job creation act of 2010 (P.L. 111-312), that are
23 retroactively effective during taxable years beginning from and after
24 December 31, 2008 through December 31, 2009.

25 ~~D.~~ E. For purposes of computing income tax pursuant to this title,
26 for taxable years beginning from and after December 31, 2007 through December
27 31, 2008, "internal revenue code" means the United States internal revenue
28 code of 1986, as amended, in effect on January 1, 2008, including those
29 provisions that became effective during 2007 with the specific adoption of
30 all federal retroactive effective dates and including those provisions of the
31 economic stimulus act of 2008 (P.L. 110-185), the heroes earnings assistance
32 and relief tax act of 2008 (P.L. 110-245), the heartland, habitat, harvest
33 and horticulture act of 2008 (P.L. 110-246), the housing assistance tax act
34 of 2008 (P.L. 110-289), the emergency economic stabilization act of 2008
35 (P.L. 110-343), the worker, retiree, and employer recovery act of 2008
36 (P.L. 110-458), the American recovery and reinvestment act of 2009
37 (P.L. 111-5) except section 1211 and the worker, homeownership, and business
38 assistance act of 2009 (P.L. 111-92) except section 13 that are retroactively
39 effective during taxable years beginning from and after December 31, 2007
40 through December 31, 2008.

41 ~~E.~~ F. For purposes of computing income tax pursuant to this title,
42 for taxable years beginning from and after December 31, 2006 through December
43 31, 2007, "internal revenue code" means the United States internal revenue
44 code of 1986, as amended, in effect on January 1, 2007, including those
45 provisions that became effective during 2006 with the specific adoption of

1 all federal retroactive effective dates and including those provisions of the
 2 small business and work opportunity tax act of 2007 (P.L. 110-28), the energy
 3 independence and security act of 2007 (P.L. 110-140), Public Law 110-141, the
 4 mortgage forgiveness debt relief act of 2007 (P.L. 110-142), the tax
 5 technical corrections act of 2007 (P.L. 110-172), the economic stimulus act
 6 of 2008 (P.L. 110-185), the heroes earnings assistance and relief tax act of
 7 2008 (P.L. 110-245), the heartland, habitat, harvest and horticulture act of
 8 2008 (P.L. 110-246), the housing assistance tax act of 2008 (P.L. 110-289),
 9 the emergency economic stabilization act of 2008 (P.L. 110-343) and the
 10 worker, retiree, and employer recovery act of 2008 (P.L. 110-458) that are
 11 retroactively effective during taxable years beginning from and after
 12 December 31, 2006 through December 31, 2007.

13 ~~F.~~ G. For purposes of computing income tax pursuant to this title,
 14 for taxable years beginning from and after December 31, 2005 through December
 15 31, 2006, "internal revenue code" means the United States internal revenue
 16 code of 1986, as amended, in effect on January 1, 2006, including those
 17 provisions that became effective during 2005 with the specific adoption of
 18 all federal retroactive effective dates and including those provisions of the
 19 tax increase prevention and reconciliation act of 2005 (P.L. 109-222), the
 20 pension protection act of 2006 (P.L. 109-280), the tax relief and health care
 21 act of 2006 (P.L. 109-432), the small business and work opportunity tax act
 22 of 2007 (P.L. 110-28), the mortgage forgiveness debt relief act of 2007
 23 (P.L. 110-142), the tax technical corrections act of 2007 (P.L. 110-172), the
 24 heartland, habitat, harvest and horticulture act of 2008 (P.L. 110-246) and
 25 the housing assistance tax act of 2008 (P.L. 110-289) that are retroactively
 26 effective during taxable years beginning from and after December 31, 2005
 27 through December 31, 2006.

28 ~~G.~~ H. For purposes of computing income tax pursuant to this title,
 29 for taxable years beginning from and after December 31, 2004 through December
 30 31, 2005, "internal revenue code" means the United States internal revenue
 31 code of 1986, as amended, in effect on January 1, 2005, including those
 32 provisions that became effective during 2004 with the specific adoption of
 33 all federal retroactive effective dates and including those provisions of the
 34 Katrina emergency tax relief act of 2005 (P.L. 109-73), the energy tax
 35 incentives act of 2005 (title XIII of the energy policy act of 2005
 36 (P.L. 109-58)), the gulf opportunity zone act of 2005 (P.L. 109-135), the tax
 37 technical corrections act of 2007 (P.L. 110-172), the heartland, habitat,
 38 harvest and horticulture act of 2008 (P.L. 110-246) and the housing
 39 assistance tax act of 2008 (P.L. 110-289) that are retroactively effective
 40 during taxable years beginning from and after December 31, 2004 through
 41 December 31, 2005.

42 ~~H.~~ I. For purposes of computing income tax pursuant to this title,
 43 for taxable years beginning from and after December 31, 2003 through December
 44 31, 2004, "internal revenue code" means the United States internal revenue
 45 code of 1986, as amended, in effect on January 1, 2004, including those

1 provisions that became effective during 2003 with the specific adoption of
 2 all federal retroactive effective dates and including those provisions of the
 3 working families tax relief act of 2004 (P.L. 108-311), the American jobs
 4 creation act of 2004 (P.L. 108-357), the Katrina emergency tax relief act of
 5 2005 (P.L. 109-73), the energy tax incentives act of 2005 (title XIII of the
 6 energy policy act of 2005 (P.L. 109-58)), the gulf opportunity zone act of
 7 2005 (P.L. 109-135), the tax technical corrections act of 2007 (P.L. 110-172)
 8 and the heartland, habitat, harvest and horticulture act of 2008
 9 (P.L. 110-246) that are retroactively effective during taxable years
 10 beginning from and after December 31, 2003 through December 31, 2004.

11 ~~I.~~ J. For purposes of computing income tax pursuant to this title,
 12 for taxable years beginning from and after December 31, 2002 through December
 13 31, 2003, "internal revenue code" means the United States internal revenue
 14 code of 1986, as amended, in effect on January 1, 2003, including those
 15 provisions that became effective during 2002 with the specific adoption of
 16 all federal retroactive effective dates and including those provisions of the
 17 working families tax relief act of 2004 (P.L. 108-311), the American jobs
 18 creation act of 2004 (P.L. 108-357), the jobs and growth tax relief
 19 reconciliation act of 2003 (P.L. 108-27), the military family tax relief act
 20 of 2003 (P.L. 108-121), the medicare prescription drug, improvement, and
 21 modernization act of 2003 (P.L. 108-173), the tax technical corrections act
 22 of 2007 (P.L. 110-172) and the heartland, habitat, harvest and horticulture
 23 act of 2008 (P.L. 110-246) that are retroactively effective during taxable
 24 years beginning from and after December 31, 2002 through December 31, 2003.

25 ~~J.~~ K. For purposes of computing income tax pursuant to this title,
 26 for taxable years beginning from and after December 31, 2001 through December
 27 31, 2002, "internal revenue code" means the United States internal revenue
 28 code of 1986, as amended, in effect on March 9, 2002, including those
 29 provisions that became effective during 2001 with the specific adoption of
 30 all federal retroactive effective dates and including those provisions of the
 31 working families tax relief act of 2004 (P.L. 108-311), the American jobs
 32 creation act of 2004 (P.L. 108-357), the jobs and growth tax relief
 33 reconciliation act of 2003 (P.L. 108-27), the military family tax relief act
 34 of 2003 (P.L. 108-121), the tax technical corrections act of 2007
 35 (P.L. 110-172) and the heartland, habitat, harvest and horticulture act of
 36 2008 (P.L. 110-246) that are retroactively effective during taxable years
 37 beginning from and after December 31, 2001 through December 31, 2002.

38 ~~K. For purposes of computing income tax pursuant to this title, for~~
 39 ~~taxable years beginning from and after December 31, 2000 through December 31,~~
 40 ~~2001, "internal revenue code" means the United States internal revenue code~~
 41 ~~of 1986, as amended, in effect on January 1, 2001, including those provisions~~
 42 ~~that became effective during 2000 with the specific adoption of all federal~~
 43 ~~retroactive effective dates and including those provisions of the working~~
 44 ~~families tax relief act of 2004 (P.L. 108-311), the American jobs creation~~
 45 ~~act of 2004 (P.L. 108-357), the economic growth and tax relief reconciliation~~

1 ~~act of 2001 (P.L. 107-16), the job creation and worker assistance act of 2002~~
2 ~~(P.L. 107-147), the military family tax relief act of 2003 (P.L. 108-121) and~~
3 ~~the tax technical corrections act of 2007 (P.L. 110-172) that are~~
4 ~~retroactively effective during taxable years beginning from and after~~
5 ~~December 31, 2000 through December 31, 2001.~~