

State of Arizona
House of Representatives
Fifty-first Legislature
First Regular Session
2013

HOUSE BILL 2267

AN ACT

AMENDING SECTIONS 28-4410.01, 42-2003 AND 42-5009, ARIZONA REVISED STATUTES;
RELATING TO PUBLIC CONSIGNMENT AUCTION DEALERS.

(TEXT OF BILL BEGINS ON NEXT PAGE)

1 Be it enacted by the Legislature of the State of Arizona:
2 Section 1. Section 28-4410.01, Arizona Revised Statutes, is amended to
3 read:
4 28-4410.01. Public consignment auction dealers; exemptions;
5 notices; requirements; payment of taxes;
6 wholesale motor vehicle dealer prohibition
7 A. A public consignment auction dealer is exempt from the following:
8 1. An implied warranty of merchantability described in section
9 28-4412, subsection B and section 44-1267.
10 2. An emissions inspection pursuant to section 49-542, subsection D.
11 B. A public consignment auction dealer shall post at the public
12 consignment auction dealer's established place of business a sign indicating
13 that the public consignment auction dealer is exempt from the provisions
14 described in subsection A of this section.
15 C. A public consignment auction dealer, on transferring a motor
16 vehicle by sale, shall ~~give~~ PROVIDE written notice to the department OF
17 TRANSPORTATION AND THE DEPARTMENT OF REVENUE within fifteen days after the
18 transfer on a form JOINTLY prescribed by the ~~director~~ DIRECTORS OF THE
19 DEPARTMENTS that includes:
20 1. The date of the transfer.
21 2. The name and address of the seller.
22 3. The name and address of the purchaser.
23 4. The vehicle identification number of the motor vehicle.
24 5. The make and model of the motor vehicle.
25 6. The successful bid price and any premiums or commissions paid
26 associated with the auction of the motor vehicle.
27 7. Notice as to whether the vehicle is a salvage vehicle.
28 D. A public consignment auction dealer who fails to provide written
29 notice to the department within fifteen days after transferring a motor
30 vehicle, as prescribed by subsection C of this section, shall pay the
31 department a penalty of eight dollars for the first month and four dollars
32 for each additional month that the notice is not provided, not to exceed a
33 total of one hundred dollars.
34 E. A public consignment auction dealer, on transferring a motor
35 vehicle by sale, shall give written notice to the purchaser at the time of
36 delivery of the motor vehicle to the purchaser in the form of an invoice or
37 on a form prescribed by the director that includes:
38 1. The date of the transfer.
39 2. The vehicle identification number of the motor vehicle.
40 3. The make and model of the motor vehicle.
41 4. The successful bid price and any premiums or commissions paid
42 associated with the auction of the motor vehicle.
43 5. Notice as to whether the vehicle is a salvage vehicle.
44 F. A public consignment auction dealer shall keep and maintain at the
45 public consignment auction dealer's established place of business a permanent

1 record in a form prescribed by the director. The permanent record shall
2 include the information prescribed by subsection C of this section and
3 contain a description of all motor vehicle transfers and sales. The public
4 consignment auction dealer shall make the permanent record available for
5 inspection by the department of transportation, the department of revenue or
6 any peace officer.

7 G. A public consignment auction dealer shall do all of the following:
8 1. Inform the purchaser of a motor vehicle that the purchaser is
9 responsible for the emission inspection requirements described in section
10 49-542, subsection D.

11 2. Comply with the consignment contract requirements prescribed in
12 section 28-4410 if the motor vehicle is acquired from a person other than a
13 licensee, **EXCEPT THAT THE PUBLIC CONSIGNMENT AUCTION DEALER SHALL OBTAIN**
14 **DOCUMENTATION THAT SHOWS THAT THE SELLER OF THE VEHICLE IS THE LEGAL OWNER OF**
15 **THE VEHICLE.**

16 3. Comply with the requirements of section 28-4409 relating to
17 evidence of ownership if the motor vehicle is acquired from another licensee.

18 4. Comply with the requirements of section 28-2091 relating to salvage
19 certificates of title.

20 **H. IF A PUBLIC CONSIGNMENT AUCTION DEALER VIOLATES THIS SECTION, THE**
21 **DIRECTOR MAY DO EITHER OF THE FOLLOWING:**

22 1. **SUSPEND OR CANCEL THE DEALER'S LICENSE.**

23 2. **IMPOSE A CIVIL PENALTY OF AT LEAST ONE THOUSAND DOLLARS BUT NOT**
24 **MORE THAN THREE THOUSAND DOLLARS AS PRESCRIBED IN THIS SECTION OR IN SECTION**
25 **28-4501.**

26 ~~H.~~ **I.** This section does not exempt a public consignment auction
27 dealer from any transaction privilege tax imposed pursuant to title 42,
28 chapter 5.

29 ~~I.~~ **J.** A wholesale motor vehicle dealer shall not sell motor vehicles
30 to a public consignment auction dealer.

31 Sec. 2. Section 42-2003, Arizona Revised Statutes, is amended to read:
32 42-2003. Authorized disclosure of confidential information

33 A. Confidential information relating to:

34 1. A taxpayer may be disclosed to the taxpayer, its successor in
35 interest or a designee of the taxpayer who is authorized in writing by the
36 taxpayer. A principal corporate officer of a parent corporation may execute
37 a written authorization for a controlled subsidiary.

38 2. A corporate taxpayer may be disclosed to any principal officer, any
39 person designated by a principal officer or any person designated in a
40 resolution by the corporate board of directors or other similar governing
41 body.

42 3. A partnership may be disclosed to any partner of the partnership.
43 This exception does not include disclosure of confidential information of a
44 particular partner unless otherwise authorized.

1 4. An estate may be disclosed to the personal representative of the
2 estate and to any heir, next of kin or beneficiary under the will of the
3 decedent if the department finds that the heir, next of kin or beneficiary
4 has a material interest which will be affected by the confidential
5 information.

6 5. A trust may be disclosed to the trustee or trustees, jointly or
7 separately, and to the grantor or any beneficiary of the trust if the
8 department finds that the grantor or beneficiary has a material interest that
9 will be affected by the confidential information.

10 6. Any taxpayer may be disclosed if the taxpayer has waived any rights
11 to confidentiality either in writing or on the record in any administrative
12 or judicial proceeding.

13 7. The name and taxpayer identification numbers of persons issued
14 direct payment permits may be publicly disclosed.

15 B. Confidential information may be disclosed to:

16 1. Any employee of the department whose official duties involve tax
17 administration.

18 2. The office of the attorney general solely for its use in
19 preparation for, or in an investigation that may result in, any proceeding
20 involving tax administration before the department or any other agency or
21 board of this state, or before any grand jury or any state or federal court.

22 3. The department of liquor licenses and control for its use in
23 determining whether a spirituous liquor licensee has paid all transaction
24 privilege taxes and affiliated excise taxes incurred as a result of the sale
25 of spirituous liquor, as defined in section 4-101, at the licensed
26 establishment and imposed on the licensed establishments by this state and
27 its political subdivisions.

28 4. Other state tax officials whose official duties require the
29 disclosure for proper tax administration purposes if the information is
30 sought in connection with an investigation or any other proceeding conducted
31 by the official. Any disclosure is limited to information of a taxpayer who
32 is being investigated or who is a party to a proceeding conducted by the
33 official.

34 5. The following agencies, officials and organizations, if they grant
35 substantially similar privileges to the department for the type of
36 information being sought, pursuant to statute and a written agreement between
37 the department and the foreign country, agency, state, Indian tribe or
38 organization:

39 (a) The United States internal revenue service, alcohol and tobacco
40 tax and trade bureau of the United States treasury, United States bureau of
41 alcohol, tobacco, firearms and explosives of the United States department of
42 justice, United States drug enforcement agency and federal bureau of
43 investigation.

44 (b) A state tax official of another state.

1 (c) An organization of states, federation of tax administrators or
2 multistate tax commission that operates an information exchange for tax
3 administration purposes.

4 (d) An agency, official or organization of a foreign country with
5 responsibilities that are comparable to those listed in subdivision (a), (b)
6 or (c) of this paragraph.

7 (e) An agency, official or organization of an Indian tribal government
8 with responsibilities comparable to the responsibilities of the agencies,
9 officials or organizations identified in subdivision (a), (b) or (c) of this
10 paragraph.

11 6. The auditor general, in connection with any audit of the department
12 subject to the restrictions in section 42-2002, subsection D.

13 7. Any person to the extent necessary for effective tax administration
14 in connection with:

15 (a) The processing, storage, transmission, destruction and
16 reproduction of the information.

17 (b) The programming, maintenance, repair, testing and procurement of
18 equipment for purposes of tax administration.

19 (c) The collection of the taxpayer's civil liability.

20 8. The office of administrative hearings relating to taxes
21 administered by the department pursuant to section 42-1101, but the
22 department shall not disclose any confidential information:

23 (a) Regarding income tax or withholding tax.

24 (b) On any tax issue relating to information associated with the
25 reporting of income tax or withholding tax.

26 9. The United States treasury inspector general for tax administration
27 for the purpose of reporting a violation of internal revenue code section
28 7213A (26 United States Code section 7213A), unauthorized inspection of
29 returns or return information.

30 10. The financial management service of the United States treasury
31 department for use in the treasury offset program.

32 11. The United States treasury department or its authorized agent for
33 use in the state income tax levy program and in the electronic federal tax
34 payment system.

35 12. The Arizona commerce authority for its use in:

36 (a) Qualifying renewable energy operations for the tax incentives
37 under sections 42-12006, 43-1083.01 and 43-1164.01.

38 (b) Qualifying businesses with a qualified facility for income tax
39 credits under sections 43-1083.03 and 43-1164.04.

40 (c) Fulfilling its annual reporting responsibility pursuant to section
41 41-1511, subsections U and V and section 41-1512, subsections U and V.

42 13. A prosecutor for purposes of section 32-1164, subsection C.

43 14. The state fire marshal for use in determining compliance with and
44 enforcing title 41, chapter 16, article 3.1.

1 15. The department of transportation for its use in administering taxes
2 ~~and~~, surcharges **AND PENALTIES** prescribed by title 28.

3 C. Confidential information may be disclosed in any state or federal
4 judicial or administrative proceeding pertaining to tax administration
5 pursuant to the following conditions:

6 1. One or more of the following circumstances must apply:

7 (a) The taxpayer is a party to the proceeding.

8 (b) The proceeding arose out of, or in connection with, determining
9 the taxpayer's civil or criminal liability, or the collection of the
10 taxpayer's civil liability, with respect to any tax imposed under this title
11 or title 43.

12 (c) The treatment of an item reflected on the taxpayer's return is
13 directly related to the resolution of an issue in the proceeding.

14 (d) Return information directly relates to a transactional
15 relationship between a person who is a party to the proceeding and the
16 taxpayer and directly affects the resolution of an issue in the proceeding.

17 2. Confidential information may not be disclosed under this subsection
18 if the disclosure is prohibited by section 42-2002, subsection C or D.

19 D. Identity information may be disclosed for purposes of notifying
20 persons entitled to tax refunds if the department is unable to locate the
21 persons after reasonable effort.

22 E. The department, on the request of any person, shall provide the
23 names and addresses of bingo licensees as defined in section 5-401, verify
24 whether or not a person has a privilege license and number, a distributor's
25 license and number or a withholding license and number or disclose the
26 information to be posted on the department's website or otherwise publicly
27 accessible pursuant to section 42-1124, subsection F and section 42-3201,
28 subsection A.

29 F. A department employee, in connection with the official duties
30 relating to any audit, collection activity or civil or criminal
31 investigation, may disclose return information to the extent that disclosure
32 is necessary to obtain information that is not otherwise reasonably
33 available. These official duties include the correct determination of and
34 liability for tax, the amount to be collected or the enforcement of other
35 state tax revenue laws.

36 G. If an organization is exempt from this state's income tax as
37 provided in section 43-1201 for any taxable year, the name and address of the
38 organization and the application filed by the organization on which the
39 department made its determination for exemption together with any papers
40 submitted in support of the application and any letter or document issued by
41 the department concerning the application are open to public inspection.

42 H. Confidential information relating to transaction privilege tax, use
43 tax, severance tax, jet fuel excise and use tax and ~~and~~ any other tax
44 collected by the department on behalf of the county may be disclosed to any
45 county, city or town tax official if the information relates to a taxpayer

1 who is or may be taxable by the county, city or town. Any taxpayer
2 information released by the department to the county, city or town:

3 1. May only be used for internal purposes.

4 2. May not be disclosed to the public in any manner that does not
5 comply with confidentiality standards established by the department. The
6 county, city or town shall agree in writing with the department that any
7 release of confidential information that violates the confidentiality
8 standards adopted by the department will result in the immediate suspension
9 of any rights of the county, city or town to receive taxpayer information
10 under this subsection.

11 I. The department may disclose statistical information gathered from
12 confidential information if it does not disclose confidential information
13 attributable to any one taxpayer. The department may disclose statistical
14 information gathered from confidential information, even if it discloses
15 confidential information attributable to a taxpayer, to:

16 1. The state treasurer in order to comply with the requirements of
17 section 42-5029, subsection A, paragraph 3.

18 2. The joint legislative income tax credit review committee and the
19 joint legislative budget committee staff in order to comply with the
20 requirements of section 43-221.

21 J. The department may disclose the aggregate amounts of any tax
22 credit, tax deduction or tax exemption enacted after January 1, 1994.
23 Information subject to disclosure under this subsection shall not be
24 disclosed if a taxpayer demonstrates to the department that such information
25 would give an unfair advantage to competitors.

26 K. Except as provided in section 42-2002, subsection C, confidential
27 information, described in section 42-2001, paragraph 1, subdivision (a), item
28 (ii), may be disclosed to law enforcement agencies for law enforcement
29 purposes.

30 L. The department may provide transaction privilege tax license
31 information to property tax officials in a county for the purpose of
32 identification and verification of the tax status of commercial property.

33 M. The department may provide transaction privilege tax, luxury tax,
34 use tax, property tax and severance tax information to the ombudsman-citizens
35 aide pursuant to title 41, chapter 8, article 5.

36 N. Except as provided in section 42-2002, subsection D, a court may
37 order the department to disclose confidential information pertaining to a
38 party to an action. An order shall be made only upon a showing of good cause
39 and that the party seeking the information has made demand upon the taxpayer
40 for the information.

41 O. This section does not prohibit the disclosure by the department of
42 any information or documents submitted to the department by a bingo licensee.
43 Before disclosing the information the department shall obtain the name and
44 address of the person requesting the information.

1 P. If the department is required or permitted to disclose confidential
2 information, it may charge the person or agency requesting the information
3 for the reasonable cost of its services.

4 Q. Except as provided in section 42-2002, subsection D, the department
5 of revenue shall release confidential information as requested by the
6 department of economic security pursuant to section 42-1122 or 46-291.
7 Information disclosed under this subsection is limited to the same type of
8 information that the United States internal revenue service is authorized to
9 disclose under section 6103(1)(6) of the internal revenue code.

10 R. Except as provided in section 42-2002, subsection D, the department
11 of revenue shall release confidential information as requested by the courts
12 and clerks of the court pursuant to section 42-1122.

13 S. To comply with the requirements of section 42-5031, the department
14 may disclose to the state treasurer, to the county stadium district board of
15 directors and to any city or town tax official that is part of the county
16 stadium district confidential information attributable to a taxpayer's
17 business activity conducted in the county stadium district.

18 T. The department shall release confidential information as requested
19 by the attorney general for purposes of determining compliance with and
20 enforcing section 44-7101, the master settlement agreement referred to
21 therein and subsequent agreements to which the state is a party that amend or
22 implement the master settlement agreement. Information disclosed under this
23 subsection is limited to luxury tax information relating to tobacco
24 manufacturers, distributors, wholesalers and retailers and information
25 collected by the department pursuant to section 44-7101(2)(j).

26 U. For proceedings before the department, the office of administrative
27 hearings, the board of tax appeals or any state or federal court involving
28 penalties that were assessed against a return preparer, an electronic return
29 preparer or a payroll service company pursuant to section 42-1103.02,
30 42-1125.01 or 43-419, confidential information may be disclosed only before
31 the judge or administrative law judge adjudicating the proceeding, the
32 parties to the proceeding and the parties' representatives in the proceeding
33 prior to its introduction into evidence in the proceeding. The confidential
34 information may be introduced as evidence in the proceeding only if the
35 taxpayer's name, the names of any dependents listed on the return, all social
36 security numbers, the taxpayer's address, the taxpayer's signature and any
37 attachments containing any of the foregoing information are redacted and if
38 either:

39 1. The treatment of an item reflected on such return is or may be
40 related to the resolution of an issue in the proceeding.

41 2. Such return or return information relates or may relate to a
42 transactional relationship between a person who is a party to the proceeding
43 and the taxpayer which directly affects the resolution of an issue in the
44 proceeding.

1 3. The method of payment of the taxpayer's withholding tax liability
2 or the method of filing the taxpayer's withholding tax return is an issue for
3 the period.

4 V. The department may disclose to the attorney general confidential
5 information received under section 44-7111 and requested by the attorney
6 general for purposes of determining compliance with and enforcing section
7 44-7111. The department and attorney general shall share with each other the
8 information received under section 44-7111, and may share the information
9 with other federal, state or local agencies only for the purposes of
10 enforcement of section 36-798.06, 44-7101, ~~OR~~ 44-7111 or corresponding laws
11 of other states.

12 W. The department may provide the name and address of qualifying
13 hospitals and qualifying health care organizations, as defined in section
14 42-5001, to a business classified and reporting transaction privilege tax
15 under the utilities classification.

16 X. The department may disclose to the attorney general confidential
17 information requested by the attorney general for the purposes of determining
18 compliance with and enforcing section 36-798.06.

19 Y. The department may disclose to an official of any city, town or
20 county in a current agreement or considering a prospective agreement with the
21 department as described in section 42-5032.02, subsection F any information
22 relating to amounts subject to distribution required by section 42-5032.02.
23 Information disclosed by the department under this subsection:

24 1. May only be used by the city, town or county for internal purposes.

25 2. May not be disclosed to the public in any manner that does not
26 comply with confidentiality standards established by the department. The
27 city, town or county must agree with the department in writing that any
28 release of confidential information that violates the confidentiality
29 standards will result in the immediate suspension of any rights of the city,
30 town or county to receive information under this subsection.

31 Sec. 3. Section 42-5009, Arizona Revised Statutes, is amended to read:

32 42-5009. Certificates establishing deductions; liability for
33 making false certificate

34 A. A person who conducts any business classified under article 2 of
35 this chapter may establish entitlement to the allowable deductions from the
36 tax base of that business by both:

37 1. Marking the invoice for the transaction to indicate that the gross
38 proceeds of sales or gross income derived from the transaction was deducted
39 from the tax base.

40 2. Obtaining a certificate executed by the purchaser indicating the
41 name and address of the purchaser, the precise nature of the business of the
42 purchaser, the purpose for which the purchase was made, the necessary facts
43 to establish the appropriate deduction and the tax license number of the
44 purchaser to the extent the deduction depends on the purchaser conducting
45 business classified under article 2 of this chapter and a certification that

1 the person executing the certificate is authorized to do so on behalf of the
2 purchaser. The certificate may be disregarded if the seller has reason to
3 believe that the information contained in the certificate is not accurate or
4 complete.

5 B. A person who does not comply with subsection A of this section may
6 establish entitlement to the deduction by presenting facts necessary to
7 support the entitlement, but the burden of proof is on that person.

8 C. The department may prescribe a form for the certificate described
9 in subsection A of this section. Under such rules as it may prescribe, the
10 department may also describe transactions with respect to which a person is
11 not entitled to rely solely on the information contained in the certificate
12 provided for in subsection A of this section but must instead obtain such
13 additional information as required by the rules in order to be entitled to
14 the deduction.

15 D. If a seller is entitled to a deduction by complying with subsection
16 A of this section, the department may require the purchaser that caused the
17 execution of the certificate to establish the accuracy and completeness of
18 the information required to be contained in the certificate that would
19 entitle the seller to the deduction. If the purchaser cannot establish the
20 accuracy and completeness of the information, the purchaser is liable in an
21 amount equal to any tax, penalty and interest that the seller would have been
22 required to pay under this article if the seller had not complied with
23 subsection A of this section. Payment of the amount under this subsection
24 exempts the purchaser from liability for any tax imposed under article 4 of
25 this chapter. The amount shall be treated as tax revenues collected from the
26 seller in order to designate the distribution base for purposes of section
27 42-5029.

28 E. If a seller is entitled to a deduction by complying with subsection
29 B of this section, the department may require the purchaser to establish the
30 accuracy and completeness of the information provided to the seller that
31 entitled the seller to the deduction. If the purchaser cannot establish the
32 accuracy and completeness of the information, the purchaser is liable in an
33 amount equal to any tax, penalty and interest that the seller would have been
34 required to pay under this article if the seller had not complied with
35 subsection B of this section. Payment of the amount under this subsection
36 exempts the purchaser from liability for any tax imposed under article 4 of
37 this chapter. The amount shall be treated as tax revenues collected from the
38 seller in order to designate the distribution base for purposes of section
39 42-5029.

40 F. The department may prescribe a form for a certificate used to
41 establish entitlement to the deductions described in section 42-5061,
42 subsection A, paragraph 47 and section 42-5063, subsection B, paragraph 3.
43 Under rules the department may prescribe, the department may also require
44 additional information for the seller to be entitled to the deduction. If a
45 seller is entitled to the deductions described in section 42-5061, subsection

1 A, paragraph 47 and section 42-5063, subsection B, paragraph 3, the
2 department may require the purchaser who executed the certificate to
3 establish the accuracy and completeness of the information contained in the
4 certificate that would entitle the seller to the deduction. If the purchaser
5 cannot establish the accuracy and completeness of the information, the
6 purchaser is liable in an amount equal to any tax, penalty and interest that
7 the seller would have been required to pay under this article. Payment of
8 the amount under this subsection exempts the purchaser from liability for any
9 tax imposed under article 4 of this chapter. The amount shall be treated as
10 tax revenues collected from the seller in order to designate the distribution
11 base for purposes of section 42-5029.

12 G. If a seller claims a deduction under section 42-5061, subsection A,
13 paragraph 25 and establishes entitlement to the deduction with an exemption
14 letter that the purchaser received from the department and the exemption
15 letter was based on a contingent event, the department may require the
16 purchaser that received the exemption letter to establish the satisfaction of
17 the contingent event within a reasonable time. If the purchaser cannot
18 establish the satisfaction of the event, the purchaser is liable in an amount
19 equal to any tax, penalty and interest that the seller would have been
20 required to pay under this article if the seller had not been furnished the
21 exemption letter. Payment of the amount under this subsection exempts the
22 purchaser from liability for any tax imposed under article 4 of this chapter.
23 The amount shall be treated as tax revenues collected from the seller in
24 order to designate the distribution base for purposes of section 42-5029.
25 For the purposes of this subsection, "reasonable time" means a time
26 limitation that the department determines and that does not exceed the time
27 limitations pursuant to section 42-1104.

28 H. The department shall prescribe forms for certificates used to
29 establish the satisfaction of the criteria necessary to qualify the sale of a
30 motor vehicle for the deductions described in section 42-5061, subsection A,
31 paragraph 14, paragraph 28, subdivision (a) and paragraph 45 and
32 subsection U. **EXCEPT AS PROVIDED IN SUBSECTION J OF THIS SECTION,** to
33 establish entitlement to these deductions, a motor vehicle dealer shall
34 retain:

35 1. A valid certificate as prescribed by this subsection completed by
36 the purchaser and obtained prior to the issuance of the nonresident
37 registration permit authorized by section 28-2154.

38 2. A copy of the nonresident registration permit authorized by section
39 28-2154.

40 3. A legible copy of a current valid driver license issued to the
41 purchaser by another state or foreign country that indicates an address
42 outside of this state. For the sale of a motor vehicle to a nonresident
43 entity, the entity's representative must have a current valid driver license
44 issued by the same jurisdiction as that in which the entity is located.

1 4. For the purposes of the deduction provided by section 42-5061,
2 subsection A, paragraph 14, a certificate documenting the delivery of the
3 motor vehicle to an out-of-state location.

4 I. Notwithstanding subsection A, paragraph 2 of this section, if a
5 motor vehicle dealer has established entitlement to a deduction by complying
6 with subsection H of this section, the department may require the purchaser
7 who executed the certificate to establish the accuracy and completeness of
8 the information contained in the certificate that entitled the motor vehicle
9 dealer to the deduction. If the purchaser cannot establish the accuracy and
10 completeness of the information, the purchaser is liable in an amount equal
11 to any tax, penalty and interest that the motor vehicle dealer would have
12 been required to pay under this article and under articles IV and V of the
13 model city tax code as defined in section 42-6051. Payment of the amount
14 under this subsection exempts the purchaser from liability for any tax
15 imposed under article 4 of this chapter and any tax imposed under article VI
16 of the model city tax code as defined in section 42-6051. The amount shall
17 be treated as tax revenues collected from the motor vehicle dealer in order
18 to designate the distribution base for purposes of section 42-5029.

19 J. TO ESTABLISH ENTITLEMENT TO THE DEDUCTION DESCRIBED IN SECTION
20 42-5061, SUBSECTION A, PARAGRAPH 45, A PUBLIC CONSIGNMENT AUCTION DEALER AS
21 DEFINED IN SECTION 28-4410.01 SHALL SUBMIT THE VALID CERTIFICATE PRESCRIBED
22 BY SUBSECTION H OF THIS SECTION TO THE DEPARTMENT AND RETAIN A COPY FOR ITS
23 RECORDS.

24 ~~J.~~ K. Notwithstanding any other law, compliance with subsection H of
25 this section by a motor vehicle dealer entitles the motor vehicle dealer to
26 the exemption provided in section 42-6004, subsection A, paragraph 4.