

Senate Engrossed

State of Arizona  
Senate  
Fifty-first Legislature  
First Regular Session  
2013

# SENATE BILL 1284

AN ACT

AMENDING SECTION 42-6103, ARIZONA REVISED STATUTES; RELATING TO COUNTY EXCISE TAXES.

(TEXT OF BILL BEGINS ON NEXT PAGE)

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

2 Section 1. Section 42-6103, Arizona Revised Statutes, is amended to  
3 read:

4 42-6103. County general excise tax: authority to levy: rate:  
5 distribution: use of proceeds

6 A. A county having a population of less than one million five hundred  
7 thousand persons, according to the most recent United States decennial  
8 census, on APPROVAL BY a unanimous vote of the board of supervisors OR BY A  
9 MAJORITY OF THE QUALIFIED ELECTORS VOTING AT A COUNTYWIDE ELECTION, may levy  
10 and, if levied, the department shall collect a county general excise tax on  
11 each person engaging or continuing in the county in a business taxed under  
12 chapter 5, article 1 of this title and section 42-5352, subsection A.

13 B. The excise tax levied pursuant to subsection A of this section  
14 shall be at a rate applied as a percentage of the rates prescribed by section  
15 42-5010, subsection A on each class of business subject to the tax imposed by  
16 chapter 5, article 1 of this title and section 42-5352, subsection A, not to  
17 exceed ten per cent.

18 C. THE PERCENTAGE PRESCRIBED IN SUBSECTION B OF THIS SECTION MAY BE  
19 SET AT GREATER THAN TEN PER CENT BUT NOT TO EXCEED TWENTY PER CENT FOR A  
20 PERIOD OF FIVE YEARS AND ONE RENEWAL PERIOD OF FIVE YEARS IF BOTH OF THE  
21 FOLLOWING ARE TRUE:

22 1. THIS PERCENTAGE IS APPROVED BY A MAJORITY OF THE QUALIFIED ELECTORS  
23 VOTING AT A COUNTYWIDE ELECTION CALLED BY A MAJORITY VOTE OF THE BOARD AND  
24 HELD WITHIN TEN YEARS AFTER THE EFFECTIVE DATE OF THIS AMENDMENT TO THIS  
25 SECTION. THE FIVE-YEAR RENEWAL OF THE INCREASED PERCENTAGE MUST BE APPROVED  
26 BY A MAJORITY OF THE QUALIFIED ELECTORS VOTING AT A COUNTYWIDE ELECTION  
27 CALLED BY A MAJORITY VOTE OF THE BOARD AND HELD NOT LESS THAN FOUR NOR MORE  
28 THAN FIVE YEARS AFTER THE ELECTION FOR THE INITIAL APPROVAL OF THE INCREASED  
29 PERCENTAGE.

30 2. AT THE TIME OF THE ELECTION FOR THE INITIAL APPROVAL OF THE  
31 INCREASED PERCENTAGE, BOTH OF THE FOLLOWING ARE TRUE:

32 (a) THE COUNTY HAS A POPULATION OF ONE HUNDRED FIFTY THOUSAND OR FEWER  
33 PERSONS.

34 (b) THE PRIMARY PROPERTY TAX RATE FOR THE COUNTY IS LESS THAN  
35 EIGHTY-FIVE CENTS PER ONE HUNDRED DOLLARS OF ASSESSED VALUE.

36 ~~C.~~ D. At the end of each month the state treasurer shall transmit the  
37 net revenues collected pursuant to this section to the treasurer of the  
38 county levying the tax. The county shall use these revenues to support and  
39 enhance countywide services.