

State of Arizona
House of Representatives
Fifty-second Legislature
Second Regular Session
2016

HOUSE BILL 2222

AN ACT

AMENDING SECTIONS 23-672, 23-724 AND 23-726, ARIZONA REVISED STATUTES;
REPEALING SECTION 23-765, ARIZONA REVISED STATUTES; AMENDING SECTIONS 23-771,
41-1504, 41-1955 AND 41-1993, ARIZONA REVISED STATUTES; RELATING TO
EMPLOYMENT SECURITY.

(TEXT OF BILL BEGINS ON NEXT PAGE)

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

2 Section 1. Section 23-672, Arizona Revised Statutes, is amended to
3 read:

4 23-672. Appeals board

5 A. Within the department, an appeals board is established consisting
6 of UP TO four members. The director shall appoint the members of the appeals
7 board and shall designate one member to serve as chairman.

8 B. Hearings conducted by or at the direction of the appeals board
9 shall be conducted as provided by section 23-674 and other provisions of this
10 chapter. The department shall prescribe by rule the procedures for
11 petitioning for review, removal of cases to the board and appeals under
12 section 23-673. An interested party may file either a written or electronic
13 petition for review. On the filing of a petition for review, the department
14 shall prepare a complete record unless the parties stipulate otherwise.

15 C. In any case in which a petition for review of an appeal tribunal or
16 hearing officer decision has been filed by an interested party, the appeals
17 board may remand the case to any appeal tribunal or hearing officer for
18 further proceedings or may review the matter on the basis of the record in
19 the case, take additional evidence or rehear the matter and affirm, reverse,
20 modify or set aside the decision of the appeal tribunal or hearing officer.
21 On notice to the interested parties, a petition for review may be reviewed by
22 one member of the appeals board designated by the chairman. If an interested
23 party objects to review by one board member, the matter shall be heard by
24 three members of the appeals board.

25 D. Unless a petition for hearing or review of a department
26 determination made under article 5 of this chapter is withdrawn, the appeals
27 board after affording the parties reasonable opportunity for a fair hearing
28 shall issue its decision.

29 E. Every decision of the appeals board shall be in writing. If the
30 decision is issued by ~~three~~ AT LEAST TWO CONCURRING members of the appeals
31 board, and the appeals board is not unanimous, the decision of the majority
32 shall control. The minority may file a dissent from the decision, setting
33 forth the reasons for the dissent. All interested parties shall be promptly
34 notified of the decision and the reasons for the decision. Notice to the
35 parties of the decision shall be accompanied by instructions explaining the
36 procedure for ~~requesting review as described in subsection F of this section~~
37 ~~and clearly indicating the final date for filing a request for~~ review
38 PURSUANT TO SECTION 41-1993.

39 ~~F. A party dissatisfied with the decision under subsection E of this~~
40 ~~section may file a request for review within thirty days from the date of the~~
41 ~~decision, which shall be a written or electronic request and memorandum~~
42 ~~stating the reasons why the appeals board's decision is in error and~~
43 ~~containing appropriate citations of the record, rules and other authority.~~
44 ~~On motion, and for good cause, the appeals board may extend the time for~~
45 ~~filing a request for review. The timely filing of such a request for review~~

~~is a prerequisite to any further appeal. The appeals board shall notify all parties of the filing of a request for review and shall allow fifteen days from the date of the notice for any party to respond. Thereafter, the appeals board shall issue a decision on review affirming, modifying or reversing its decision, or ordering the taking of additional testimony. All parties shall be given written notice by mail of the decision on review.~~

Sec. 2. Section 23-724, Arizona Revised Statutes, is amended to read:
23-724. Liability determinations; review; finality

A. ~~When~~ IF the department makes a determination, which determination shall be made either on the motion of the department or on application of an employing unit, that an employing unit constitutes an employer as defined in section 23-613 or that services performed for or in connection with the business of an employing unit constitute employment as defined in section 23-615 that is not exempt under section 23-617 or that remuneration for services constitutes wages as defined in section 23-622, the determination shall become final with respect to the employing unit sixty days after written notice is served personally, by electronic transmission or by certified mail if the determination was made on the basis of section 23-613.01, or by first class mail if the determination was made by any other basis, addressed to the last known address of the employing unit, unless within such time the employing unit files a written request for reconsideration.

B. ~~When~~ IF a request for reconsideration is filed as prescribed in subsection A of this section, a reconsidered determination shall be made. The reconsidered determination shall become final with respect to the employing unit thirty days after written notice of the reconsidered determination is served personally, by electronic transmission or by mail addressed to the last known address of the employing unit, unless within such time the employing unit files with the appeals board a written petition for hearing or review. The department may for good cause extend the period within which the written petition is to be submitted. If the reconsidered determination is appealed to the appeals board and the decision by the appeals board is that the employing unit is liable, the employing unit shall submit all required contribution and wage reports to the department within forty-five days after the decision by the appeals board.

C. On an employer's written request and the submission of pertinent information to the department, the department shall, or on its own motion may, consider whether a determination, reconsidered determination or decision ~~which~~ THAT has become final should be revised. Revision shall be granted if either:

1. There has been a substantial and material change in the facts on which the determination, reconsidered determination or decision relied.

2. There has been a change in the law or interpretation of the law ~~which~~ THAT warrants a revised determination, reconsidered determination or decision.

1 D. The effective date of a revision under subsection C of this section
2 is either:

3 1. The date on which the change occurred if the employer's request
4 with the pertinent information is filed no later than the last day of the
5 month immediately subsequent to the calendar quarter in which the change
6 occurred.

7 2. The first day of the calendar quarter in which the employer files
8 the request and submits the pertinent information unless the employer
9 demonstrates to the satisfaction of the department that good cause exists for
10 the failure to notify the department within the period prescribed by
11 paragraph 1 of this subsection of the occurrence of the change warranting the
12 revision. In the event ~~such~~ THAT good cause is demonstrated, the effective
13 date shall be the date of the change.

14 E. A refusal to grant relief under subsection C of this section may
15 not be appealed unless within thirty days the employer appeals the refusal to
16 the appeals board. THE EMPLOYER'S APPEAL SHALL BE FILED EITHER
17 ELECTRONICALLY OR IN WRITING. Notwithstanding any other provision of law and
18 pursuant to ~~such an~~ THE appeal, the appeals board may initiate hearings to
19 obtain information and issue a decision as to whether the relief requested in
20 subsection C of this section should be granted. Thereafter, the appeals
21 board shall issue a decision in the matter. The decision OF THE APPEALS
22 BOARD may not be appealed with respect to the employing unit unless ~~petition~~
23 ~~for review and~~ A request for JUDICIAL review ~~are~~ IS filed within the time and
24 in the manner provided in section ~~23-672~~ 41-1993.

25 F. The determination of the department or decision of the appeals
26 board, together with the record, shall be admissible in any subsequent
27 judicial proceeding involving liability for contributions. A determination
28 or decision that an employing unit is liable that has become final shall be
29 conclusive and binding on the employing unit and shall not be reconsidered in
30 proceedings brought before the department or a hearing officer.

31 G. Any determination issued on the basis of section 23-613.01 pursuant
32 to subsection A of this section and any reconsidered determination issued
33 pursuant to subsection B of this section and any contribution rate
34 redetermination or denial issued pursuant to section 23-732, subsection A
35 shall contain the following:

36 1. The facts considered and the facts relied on in making the
37 determination.

38 2. The specific statutes, regulations or other authority relied on in
39 making the determination.

40 3. The reasoning applied in making the determination.

41 4. The appeal rights related to the determination and the time period
42 after which the determination becomes final.

43 H. If any determination covered by subsection G of this section is
44 defective because it fails to meet the requirements of subsection G of this
45 section, the defect may be cured by issuance of a corrected, amended or new

1 determination. If a defect is alleged and specified in writing within the
2 period for appeal, all time periods applicable to the determination are
3 suspended pending the curative action.

4 I. This section does not preclude the department from at any time
5 correcting clerical errors that have occurred in the administration of this
6 chapter.

7 J. A determination, reconsidered determination, revision or refusal to
8 grant relief under this section may be served by electronic means if the
9 party being served consents in writing to service by electronic means.
10 Service by electronic means is deemed complete on transmission.

11 Sec. 3. Section 23-726, Arizona Revised Statutes, is amended to read:
12 23-726. Contributions; voluntary payment

13 A. Contributions shall accrue and become payable by each employer for
14 each calendar year in which the employer is subject to this chapter with
15 respect to wages for employment. The contributions shall become due and be
16 paid by each employer to the commission for the fund in accordance with such
17 regulations as the commission prescribes, and shall not be deducted, in whole
18 or in part, from the wages of individuals in the employer's employ.

19 B. In the payment of contributions, a fractional part of a cent shall
20 be disregarded unless it amounts to one-half cent or more in which case it
21 shall be increased to one cent. From and after December 31, 2004, the
22 payment of contributions or job training employer taxes is not required if
23 the quarterly amount of the contributions and taxes is less than ten dollars.

24 C. An employer may make voluntary payments in addition to the
25 contributions required under this chapter that shall be credited to the
26 employer's account in accordance with commission regulation. The voluntary
27 payments shall be included in the employer's account as of the employer's
28 most recent computation date if they are made on or before the following
29 January 31. Voluntary payments when accepted from an employer will not be
30 refunded in whole or in part.

31 D. THE PAYMENT OF CONTRIBUTIONS IS NOT REQUIRED IF THE QUARTERLY
32 AMOUNT OF THE CONTRIBUTION OR TAXES IS LESS THAN TEN DOLLARS.

33 Sec. 4. Delayed repeal

34 Section 23-765, Arizona Revised Statutes, is repealed from and after
35 December 31, 2016.

36 Sec. 5. Section 23-771, Arizona Revised Statutes, is amended to read:
37 23-771. Eligibility for benefits

38 A. An unemployed individual ~~shall be~~ IS eligible to receive benefits
39 with respect to any week only if the department finds that the individual:

40 1. Has registered for work at and thereafter has continued to report
41 at an employment office in accordance with ~~such~~ THE regulations ~~as~~ PRESCRIBED
42 BY the department ~~prescribes~~.

43 2. Has made a claim for benefits in accordance with section 23-772.

44 3. Is able to work.

1 4. Except for an individual who is applying for shared work benefits
2 pursuant to article 5.1 of this chapter, is available for work and both of
3 the following apply:

4 (a) The individual has engaged in a systematic and sustained effort to
5 obtain work during at least four days of the week.

6 (b) The individual has made at least ~~three work search contacts during~~
7 ~~ONE JOB CONTACT PER DAY ON FOUR DIFFERENT DAYS OF~~ the week.

8 5. Has been unemployed for a waiting period of one week. A week ~~shall~~
9 ~~IS~~ not ~~be~~ counted as a week of unemployment for the purpose of this
10 paragraph:

11 (a) Unless it occurs within the benefit year that includes the week
12 with respect to which the individual claims payment of benefits.

13 (b) Unless the individual was eligible for benefits with respect
14 thereto as provided in this section and sections 23-775, 23-776 and 23-777.

15 (c) If benefits have been paid in respect thereto.

16 6. Has met one of the following requirements:

17 (a) Has been paid wages for insured work during the individual's base
18 period equal to at least one and one-half times the wages paid to the
19 individual in the calendar quarter of the individual's base period in which
20 ~~such~~ ~~THE~~ wages were highest, and the individual has been paid wages for
21 insured work in one calendar quarter of the individual's base period equal to
22 an amount that is equal to at least three hundred ninety times the minimum
23 wage prescribed by section 23-363 that is in effect when the individual files
24 a claim for benefits.

25 (b) Has for a benefit year beginning on or after September 2, 1984,
26 been paid wages for insured work during at least two quarters of the
27 individual's base period and the amount of ~~such~~ ~~THE~~ wages paid in one quarter
28 would be sufficient to qualify the individual for the maximum weekly benefit
29 amount payable under this chapter and the total of the individual's
30 base-period wages is equal to or greater than the taxable limit as specified
31 in section 23-622, subsection B, paragraph 1.

32 7. Following the beginning date of a benefit year established under
33 this chapter or the unemployment compensation law of any other state and
34 ~~prior to~~ ~~BEFORE~~ the effective date of a subsequent benefit year under this
35 chapter, has performed services whether or not in employment as defined in
36 section 23-615 for which wages were payable in an amount equal to or in
37 excess of eight times the weekly benefit amount for which the individual is
38 otherwise qualified under section 23-779. In making a determination under
39 this paragraph the department shall use information available in its records
40 or require the individual to furnish necessary information within thirty days
41 ~~from~~ ~~AFTER~~ the date notice is given that ~~such~~ ~~THE~~ information is required.

42 B. If an unemployed individual cannot establish a benefit year as
43 defined in section 23-609 due to receipt during the base period of
44 compensation for a temporary total disability pursuant to chapter 6 of this
45 title, or any similar federal law, the individual's base period shall be the

1 first four of the last five completed calendar quarters immediately preceding
2 the first day of the calendar week in which the disability began. Wages
3 previously used to establish a benefit year may not be reused. This
4 subsection does not apply unless all of the following occur:

5 1. The individual has filed a claim for benefits not later than the
6 fourth calendar week of unemployment after the end of the period of
7 disability.

8 2. The claim is filed within two years after the period of disability
9 begins.

10 3. The individual meets the requirements of subsection A of this
11 section.

12 4. The individual has attempted to return to the employment where the
13 temporary total disability occurred.

14 C. If an unemployed individual is a member of the national guard or
15 other reserve component of the United States armed forces, the individual
16 ~~shall~~ IS not ~~be~~ considered to be either employed or unavailable for work by
17 reason of the individual's participation in drill, training or other national
18 guard or reserve activity that occurs on not more than one weekend per month
19 or in lieu of a weekend drill or the equivalent.

20 D. The department shall not disqualify an individual from receiving
21 benefits under this chapter on the basis of the individual's separation from
22 employment if the individual is a victim of domestic violence and leaves
23 employment due to a documented case involving domestic violence pursuant to
24 section 13-3601 or 13-3601.02. Benefits paid to an individual pursuant to
25 this subsection shall not be charged against an employer's account pursuant
26 to section 23-727, subsection G.

27 E. For the purposes of subsection A, paragraph 6 of this section,
28 wages shall be counted as "wages for insured work" for benefit purposes with
29 respect to any benefit year only if that benefit year begins subsequent to
30 the date on which the employing unit by which those wages were paid has
31 become an employer subject to this chapter.

32 Sec. 6. Section 41-1504, Arizona Revised Statutes, is amended to read:
33 41-1504. Powers and duties; e-verify requirement

34 A. The board of directors, on behalf of the authority, may:

35 1. Adopt and use a corporate seal.

36 2. Sue and be sued.

37 3. Enter into contracts as necessary to carry out the purposes and
38 requirements of this chapter, including intergovernmental agreements pursuant
39 to title 11, chapter 7, article 3 and interagency service agreements as
40 provided by section 35-148.

41 4. Lease real property and improvements to real property for the
42 purposes of the authority. Leases by the authority are exempt from chapter
43 4, article 7 of this title, relating to management of state properties.

44 5. Employ or retain legal counsel and other consultants as necessary
45 to carry out the purposes of the authority.

1 6. Develop and use written policies, procedures and guidelines for the
2 terms and conditions of employing officers and employees of the authority and
3 may include background checks of appropriate personnel.

4 B. The board of directors, on behalf of the authority, shall:

5 1. Develop comprehensive long-range strategic economic plans for this
6 state and submit the plans to the governor.

7 2. Annually update a strategic economic plan for submission to the
8 governor.

9 3. Accept gifts, grants and loans and enter into contracts and other
10 transactions with any federal or state agency, municipality, private
11 organization or other source.

12 C. The authority shall:

13 1. Assess and collect fees for processing applications and
14 administering incentives. The board shall adopt the manner of computing the
15 amount of each fee to be assessed. Within thirty days after proposing fees
16 for adoption, the chief executive officer shall submit a schedule of the fees
17 for review by the joint legislative budget committee. It is the intent of
18 the legislature that a fee shall not exceed one ~~per cent~~ PERCENT of the
19 amount of the incentive.

20 2. Determine and collect registry fees for the administration of the
21 allocation of federal tax exempt industrial development bonds and student
22 loan bonds authorized by the authority. Such monies collected by the
23 authority shall be deposited, pursuant to sections 35-146 and 35-147, in an
24 authority bond fund. Monies in the fund shall be used, subject to annual
25 appropriation by the legislature, by the authority to administer the
26 allocations provided in this paragraph and are exempt from the provisions of
27 section 35-190 relating to the lapsing of appropriations.

28 3. Determine and collect security deposits for the allocation, for the
29 extension of allocations and for the difference between allocations and
30 principal amounts of federal tax exempt industrial development bonds and
31 student loan bonds authorized by the authority. Security deposits forfeited
32 to the authority shall be deposited in the state general fund.

33 4. At the direction of the board, establish and supervise the
34 operations of full-time or part-time offices in other states and foreign
35 countries for the purpose of expanding direct investment and export trade
36 opportunities for businesses and industries in this state if, based on
37 objective research, the authority determines that the effort would be
38 beneficial to the economy of this state.

39 5. Establish a program by which entrepreneurs become aware of permits,
40 licenses or other authorizations needed to establish, expand or operate in
41 this state.

42 ~~6. Be the state registration agency for apprenticeship functions~~
43 ~~prescribed by the federal government.~~

1 D. The authority, through the chief executive officer, may:
2 1. Contract and incur obligations reasonably necessary or desirable
3 within the general scope of the authority's activities and operations to
4 enable the authority to adequately perform its duties.
5 2. Use monies, facilities or services to provide matching
6 contributions under federal or other programs that further the objectives and
7 programs of the authority.
8 3. Accept gifts, grants, matching monies or direct payments from
9 public or private agencies or private persons and enterprises for the conduct
10 of programs that are consistent with the general purposes and objectives of
11 this chapter.
12 4. Assess business fees for promotional services provided to
13 businesses that export products and services from this state. The fees shall
14 not exceed the actual costs of the services provided.
15 5. Establish and maintain one or more accounts in banks or other
16 depositories, for public or private monies of the authority, from which
17 operational activities, including payroll, vendor and grant payments, may be
18 conducted. Individual funds that are established by law under the
19 jurisdiction of the authority may be maintained in separate accounts in banks
20 or other depositories, but shall not be commingled with any other monies or
21 funds of the authority.
22 E. The chief executive officer shall:
23 1. Hire employees and prescribe the terms and conditions of their
24 employment as necessary to carry out the purposes of the authority. The
25 board of directors shall adopt written policies, procedures and guidelines,
26 similar to those adopted by the department of administration, regarding
27 officer and employee compensation, observed holidays, leave and reimbursement
28 of travel expenses and health and accident insurance. The officers and
29 employees of the authority are exempt from any laws regulating state
30 employment, including:
31 (a) Chapter 4, articles 5 and 6 of this title, relating to state
32 service.
33 (b) Title 38, chapter 4, article 1 and chapter 5, article 2, relating
34 to state personnel compensation, leave and retirement.
35 (c) Title 38, chapter 4, article 2, relating to reimbursement of state
36 employee expenses.
37 (d) Title 38, chapter 4, article 4, relating to health and accident
38 insurance.
39 2. On a quarterly basis, provide public record data in a manner
40 prescribed by the department of administration related to the authority's
41 revenues and expenditures for inclusion in the comprehensive database of
42 receipts and expenditures of state monies pursuant to section 41-725.
43 F. In addition to any other requirement, in order to qualify for any
44 grant, loan, reimbursement, tax incentive or other economic development
45 incentive pursuant to this chapter, an applicant that is an employer must

1 register with and participate in the e-verify program in compliance with
2 section 23-214. The authority shall require verification of compliance with
3 this subsection as part of any application process.

4 G. Notwithstanding any other law, the authority is subject to chapter
5 3.1, article 1 of this title, relating to risk management.

6 H. The authority is exempt from chapter 32, articles 1 and 2 of this
7 title, relating to statewide information technology. The authority shall
8 adopt policies, procedures and guidelines regarding information technology.

9 I. The authority is exempt from state general accounting and finance
10 practices and rules adopted pursuant to chapter 4, article 3 of this title,
11 but the board shall adopt written accounting practices, systems and
12 procedures for the economic and efficient operation of the authority.

13 J. The authority is exempt from section 41-712, relating to the
14 installation and maintenance of ~~telecommunications~~ TELECOMMUNICATION systems.

15 K. The authority may lease or purchase motor vehicles for use by
16 employees to conduct business activities. The authority is exempt from
17 section 41-803, relating to the state motor vehicle fleet, and title 38,
18 chapter 3, article 10, relating to vehicle usage and markings.

19 L. Any tangible or intangible record submitted to or compiled by the
20 board or the authority in connection with its work, including the award of
21 monies, is subject to title 39, chapter 1, unless an applicant shows, or the
22 board or authority determines, that specific information meets either of the
23 following:

24 1. If made public, the information would divulge the applicant's or
25 potential applicant's trade secrets, as defined in section 44-401.

26 2. If made public, the information could potentially harm the
27 applicant's, THE potential applicant's or this state's competitive position
28 relating to potential business development opportunities and strategies.

29 M. The authority is exempt from chapter 25, article 1 of this title,
30 relating to government competition with private enterprise.

31 Sec. 7. Section 41-1955, Arizona Revised Statutes, is amended to read:

32 41-1955. Duty of department concerning employment
33 stabilization, ex-offender rehabilitation, income
34 maintenance and manpower development; research
35 studies

36 The department, with the advice and aid of its advisory councils,
37 shall:

38 1. Take appropriate steps to reduce and prevent unemployment and
39 dependency, and to assist in alleviating the economic and social impact of
40 unemployment and dependency on the person and his family.

41 2. Encourage and assist in the adoption of practical methods of
42 manpower services, occupational training, vocational counseling and guidance,
43 vocational rehabilitation and retraining, supportive services and other such
44 services the director deems appropriate.

1 3. Research, recommend, advise and assist in the establishment of
2 community or area facilities, public and private, or both, to provide an
3 integration of direct services and programs for the development of the
4 state's manpower and the reduction of dependency.

5 4. Promote the effective utilization of unemployed and under-utilized
6 workers.

7 5. Aid in the rehabilitation of employable ex-offenders, in
8 cooperation with the department of corrections. An ex-offender, by accepting
9 the assistance provided for by this article, shall not be disqualified from
10 receiving further assistance from any other state agency to which he is
11 legally entitled.

12 6. BE THE STATE REGISTRATION AGENCY FOR APPRENTICESHIP FUNCTIONS
13 PRESCRIBED BY THE FEDERAL GOVERNMENT.

14 ~~6-~~ 7. Carry out and publish the results of research studies for the
15 purpose of this chapter.

16 Sec. 8. Section 41-1993, Arizona Revised Statutes, is amended to read:
17 41-1993. Judicial review

18 A. Any party aggrieved by a decision of the director is entitled to
19 judicial review of the decision pursuant to title 12, chapter 7, article 6.

20 B. Any party aggrieved by a decision ~~on review~~ of the appeals board
21 may file an application for appeal to the court of appeals with the clerk of
22 the appeals board within thirty days ~~of~~ AFTER the date of mailing or
23 electronic transmission of the decision ~~on review~~, except as provided in
24 subsection C of this section. On the filing of an application for appeal,
25 the clerk of the appeals board shall transmit to the court of appeals the
26 application for appeal, the ~~original decision of~~ DECISIONS ISSUED BY the
27 appeals board, ~~AND all requests~~ PETITIONS for review and responses, ~~and the~~
28 ~~decision on review~~ of the appeals board. The clerk of the appeals board
29 shall also transmit any portions of the record before the department
30 requested by the court of appeals. ~~The clerk of the appeals board shall not~~
31 ~~process an application for appeal unless the appellant has previously filed a~~
32 ~~timely request for review under section 23-672 or 41-1992 and a decision on~~
33 ~~review has been issued.~~ The court of appeals shall thereafter grant or deny
34 the application for appeal. If the application is denied, the decision ~~on~~
35 ~~review~~ of the appeals board shall be deemed final, and ~~no~~ further appeal may
36 NOT be taken. If the application is granted, the rules for appeals in civil
37 actions shall apply, commencing with the preparation and transmittal of the
38 complete record before the department and a record index. ~~No~~ A bond for
39 costs on appeal or docket fee ~~shall be~~ IS NOT required. The department and
40 all parties before the appeals board shall be given notice of the appeal and
41 an opportunity to appear. All ~~such~~ appeals ~~shall be~~ ARE limited to the
42 record before the department unless the court orders otherwise. ~~No~~ AN issue
43 may NOT be raised on appeal ~~which~~ THAT has not been raised in the ~~request~~
44 PETITION for review before the appeals board. The department shall provide
45 the record for use by the court and by any parties who request copies. The

1 cost of providing the record is a taxable cost if the department prevails.
2 The court of appeals may designate one department or division one to hear all
3 appeals under this section.

4 C. Any party aggrieved by a decision ~~on review~~ of the appeals board
5 concerning tax liability, collection or enforcement may appeal to the tax
6 court, as defined in section 12-161, within thirty days after the date of
7 mailing or electronic transmission of the decision ~~on review~~. The appellant
8 need not pay any of the tax, penalty or interest upheld by the appeals board
9 in its decision ~~on review~~ before initiating, or in order to maintain an
10 appeal to the tax court pursuant to this section.

11 D. Any appeal that is taken to tax court pursuant to this section is
12 subject to the following provisions:

13 1. No injunction, writ of mandamus or other legal or equitable process
14 may issue in an action in any court in this state against an officer of this
15 state to prevent or enjoin the collection of any tax, penalty or interest.

16 2. The action shall not begin more than thirty days after the date of
17 mailing or electronic transmission of the appeals board's decision ~~on review~~.
18 Failure to bring the action within thirty days after the date of mailing or
19 electronic transmission of the appeals board's decision ~~on review~~ constitutes
20 a waiver of the protest and a waiver of all claims against this state arising
21 from or based on the illegality of the tax, penalties and interest at issue.

22 3. The scope of review of an appeal to tax court pursuant to this
23 section shall be governed by section 12-910, applying section 23-613.01 as
24 that section reads on the date the appeal is filed to the tax court or as
25 thereafter amended. Either party to the action may appeal to the court of
26 appeals or supreme court as provided by law.

27 ~~4. The action cannot be initiated or maintained unless the appellant~~
28 ~~has previously filed a timely request for review under section 23-672 or~~
29 ~~41-1992 and a decision on review has been issued.~~

30 Sec. 9. Retroactivity

31 Section 23-726, Arizona Revised Statutes, as amended by this act, is
32 effective retroactively to from and after December 31, 2015.