

Ways and Means

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HB 2025 (Chapter 127): delinquent property tax; interest; waiver

Allows, after approval by the county board of supervisors, the county treasurer to waive interest and penalties for delinquent property taxes during a one-year period after a mortgage or deed of trust has been satisfied. Limits this waiver to only once per property.

Effective: September 29, 2021

Click [here](#) for bill history.

HB 2112 (Chapter 98): truth in taxation; press releases

Requires the press release for the truth in taxation notice to include the name of the newspaper and its publishing dates. This information also be posted on the official website of the community college district or the county, city or town.

Effective: September 29, 2021

Click [here](#) for bill history.

HB 2153 (Chapter 417): renewable energy storage equipment; valuation

Provides a tax exemption from state and local taxes for electrical storage equipment and adds electrical storage equipment as qualifying equipment for a renewable energy incentive district.

Effective: September 29, 2021

Click [here](#) for bill history.

HB 2316/SB 1111 (Chapter 26): centrally assessed property; valuation; pipelines

Permits the base value of a pipeline property to be adjusted to accurately reflect market value if a court, or the pipeline company and the Arizona Department of Revenue, agree there is an error or overvaluation of the property.

Effective: September 29, 2021

Click [here](#) for bill history.

HB 2317 (Chapter 51 E): community facilities districts

An emergency measure that limits the use of general obligation bonds that are sold above par to: 1) paying costs incurred in issuing the general obligation bonds and; 2) being deposited in a debt service fund for the sole purpose of paying interest on the issue of general obligation bonds. Further permits the two appointed positions of a community facilities district to be removed following the receipt of a petition signed by the owners of the most privately-owned land within the boundaries of the district.

Effective: March 18, 2021

Click [here](#) for bill history.

HB 2321 (Chapter 80): NOW: qualified facilities

Modifies the amount of the Credit for Qualified Facilities and increases, from \$70,000,000 to \$125,000,000, the maximum amount of Credits which the Arizona Commerce Authority can preapprove in any calendar year. Extends, from October 1, 2023 to October 1, 2033, the requirement that the State Treasurer pay state transaction privilege tax revenues collected from prime contracting businesses to a city or county, for the purpose of funding up to 80% of the cost of public infrastructure improvements constructed for the benefit of a manufacturing facility.

Effective: September 29, 2021

Click [here](#) for bill history.

HB 2331/SB 1326 (Chapter 28): property tax; mobile homes; delinquency

Changes the process by which certain mobile homes may be seized and sold to pay delinquent taxes. If the mobile home is not classified as real property and is the owner's primary residence, then the taxes owed must be delinquent for over a year before the mobile home can be seized. Further, once seized, the owner has six months to redeem the mobile home before it is sold at auction by the government.

Effective: September 29, 2021

Click [here](#) for bill history.

HB 2376 (Chapter 185): class 2 property; guest ranches

Includes guest ranches as a class 2 property for property tax purposes. To qualify, a ranch owner must record a deed restriction lasting at least 10 years. If the property owner breaks the deed restriction, he must pay a penalty equal to the amount of taxes that would have been levied on the property without the class 2 categorization.

Effective: September 29, 2021

Click [here](#) for bill history.

HB 2391 (Chapter 109): county property tax information; worksheet

Requires the county board of supervisors in each county to publish a report of adopted property tax rates and levies and make the report available to the public within seven days after the adoption of the rates and levies.

Effective: September 29, 2021

Click [here](#) for bill history.

HB 2429 (Chapter 196): tax corrections act of 2021

Corrects errors, updates obsolete language, addresses blending problems and provides clarifying changes to tax statutes.

Effective: September 29, 2021

Click [here](#) for bill history.

HB 2431 (Chapter 131): DOR; bond election pamphlets; storage

Removes the requirement that a governing body of a political subdivision must send an informational pamphlet to the Department of Revenue within thirty days after a bond election and that the Department of Revenue maintain copies of those pamphlets.

Effective: September 29, 2021

Click [here](#) for bill history.

HB 2617 (Chapter 368): judgments; liens; homestead

Beginning January 1, 2022, permits homestead properties to be subject to civil judgement liens; on the sale of homestead property that is subject to a judgment lien, a judgement creditor is to be paid from the proceeds of the sale after the homestead exemption amount is paid to the debtor. Increases the homestead exemption amount from \$150,000 to \$250,000. Applies the exemption from the 10-year judgment renewal requirement to all civil judgments obtained by the state.

Effective: January 1, 2022

Click [here](#) for bill history.

HB 2649 (Chapter 266): computer data centers; tax incentives

Extends, retroactive to September 13, 2013, the computer data center tax relief program for 10 years to December 13, 2033. Ensures data center tax exemptions apply to all proceeds and income from, the sale, use, installation, assembly, repair or maintenance of, data center equipment. Conditions the enactment of this legislation relating to data center tax exemptions on the Navajo Nation approving the transfer of ownership of the Navajo electric generating station.

Effective: September 29, 2021

Click [here](#) for bill history.

HB 2821 (Chapter 328): bonds; change of purpose; election

Allows, until January 1, 2025, the governing body of a political subdivision to call an election to change the purpose of bond monies raised from the sale of bonds authorized at a previous bond election.

Effective: September 29, 2021

Click [here](#) for bill history.

HB 2838 (Chapter 425): income tax; partnerships; S corporations

Creates an entity-level income tax, which partnerships and S corporations may opt in to, to allow them pay estimated state income taxes and deduct that amount as an expense item from federal income taxes.

Effective: September 29, 2021

Click [here](#) for bill history.

HB 2879 (Chapter 342): NOW: DOR; procedures; administrative rulings

Allows the Department of Revenue to issue, after a period of public comment, draft rulings and other administrative announcements to interpret and clarify tax laws and regulations, provided that such rulings do not change the substance or meaning of a statute or rule. Additionally, grants to taxpayers the right to meet with the Department of Revenue during the private taxpayer ruling process.

Effective: September 29, 2021

Click [here](#) for bill history.

SB 1012/HB 2432 (Chapter 38): community colleges; lease-purchase agreements; indebtedness

Increases the number of years school district boards may lease or lease-purchase land — from a maximum 15 to a maximum 20 years. Increases the maximum amount of debt which may be incurred by a school district board to acquire real property by lease-purchases.

Effective: September 29, 2021

Click [here](#) for bill history.

SB 1076 (Chapter 352): low-income multifamily housing; valuation

Classifies low-income multifamily residential rental property as class four property. Requires an assessor to value qualifying low-income rental properties using an income-based method.

Effective: September 29, 2021

Click [here](#) for bill history.

SB 1110 (Chapter 443): TPT; exemptions; Indian tribes

Exempts specified sales and contracting activities, to and by Indian tribes, tribally owned businesses, tribal entities and affiliated Indians, from state and municipal Transaction Privilege Taxes. Conditions the enactment of this legislation relating to taxing Indian vehicle sales on the Navajo Nation approving the transfer of ownership of the Navajo electric generating station.

Effective: September 29, 2021

Click [here](#) for bill history.

SB 1113 (Chapter 174): unused tax credit; termination; time

Decreases the length of time necessary, from four years to three, before the Director of the Arizona Department of Revenue must terminate an unused tax credit.

Effective: September 29, 2021

Click [here](#) for bill history.

SB 1124 (Chapter 430): contributions in aid of construction

Establishes the Affordable Housing Tax Credit for individual, corporate and insurer taxpayers. Retroactive to January 1, 2021, allocates \$3,500,000 to an Indian tribal community college in fiscal year 2021. Extends the individual income tax *Credit for Investment in a Qualified Small Business* to December 31, 2034.

Effective: September 29, 2021

Click [here](#) for bill history.

SB 1297 (Chapter 177 E): NOW: income tax filing extension; 2020

An emergency measure which modifies the filing and payment deadline for individual taxpayers, for taxable year 2020, from April 15, 2021 to May 17, 2021.

Effective: April 5, 2021

Click [here](#) for bill history.

SB 1350 (Chapter 178): income tax; returns; filing extension

Retroactive to taxable years beginning January 1, 2021, sets the due date for an income tax return, for a taxpayer filing a corporate, partnership or exempt organization that has been granted an extension, as seven months after the initial due date.

Effective: September 29, 2021

Click [here](#) for bill history.

SB 1449 (Chapter 156): schools; state aid; adjustment

Retroactive to July 1, 2019, allows school district governing boards to request, subject to review by the Joint Legislative Budget Committee, that the Superintendent of Public Instruction recalculate state aid if there is a change in assessed valuation that occurs as the result of a property tax error, or a county or state board of equalization decision.

Effective: September 29, 2021

Click [here](#) for bill history.

SB 1659 (Chapter 158): fire district annual budget; summary

Requires a fire district budget to include an itemized annual estimate of revenues and expenses for the preceding and current fiscal years. The proposed annual budget must be posted on the fire district's official website.

Effective: September 29, 2021

Click [here](#) for bill history.

SB 1734 (Chapter 151): agricultural property; reclassification; notice

Requires a county assessor to notify a property's owner by certified mail if it is determined that there has been a change of use and the property no longer qualifies as agricultural property. The notice must include the reason for reclassifying the property and information for appealing the reclassification.

Effective: September 29, 2021

Click [here](#) for bill history.

SB 1783 (Chapter 436): small businesses; alternate income tax

Retroactive to taxable years beginning January 1, 2021, creates a small business income tax which individual taxpayers may opt into and pay; the rate begins at 3.5% for tax year 2021, and progressively lowers over several years to 2.5% for tax year 2025 and each year thereafter. Creates a new tax schedule for estate taxes separate from individual income taxes. The tax rate for estates mirrors the rate for individuals and is set to progressively lower over several years — as the ongoing general fund revenues for a fiscal year meet certain dollar-amount thresholds — finally ending at a flat 2.5% tax rate for all years going forward after the last threshold is reached.

Effective: September 29, 2021

Click [here](#) for bill history.

SB 1830/HB 2922 (Chapter 383): credit for donation.

Creates a corporate tax credit, to match the individual tax credit, for the donation of real property in the state of Arizona to a school district or charter school. The tax credit given is equal to 30% of the fair market value of the property donated. .

Click [here](#) for bill history.

SB 1844/HB 2918 (Chapter 395): taxes; 529 contributions; ABLE contributions.

Changes the maximum Arizona income tax deduction for contributions to a 529 college savings plan, instead of capping the maximum on a per-tax-filer basis, the maximum is capped on a per-beneficiary basis. Additionally, allows an Arizona income tax deduction for contributions to a disabled beneficiaries' Achieving a Better Life Experience account.

Click [here](#) for bill history.