

Ways & Means

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HB 2320 (Chapter 261): veterans' organization; leased property; classification

Allows property, buildings and fixtures leased to a United States veterans' organization to be classified as class 9 property. Exempts property owned by or leased to a veterans' organization, that is primarily used for the veterans' organization operations, from property tax.

Effective: September 24, 2022

Click [here](#) for bill history.

HB 2610 (Chapter 287): NOW: project unit size; affordable housing

Removes the 200-unit cap for an affordable rental housing project to qualify for a property tax exemption.

Effective: September 24, 2022

Click [here](#) for bill history.

HB 2629 (Chapter 69): property tax liens; expiration dates

Extends the time period for a county treasurer to notify a purchaser before a property tax lien is going to expire from *30 to 60 days before* to *within 365 days before*. Additionally extends notice after a property tax lien has expired from *within 7 days after expiration* to *within 30 days after expiration*.

Effective: September 24, 2022

Click [here](#) for bill history.

HB 2693 (Chapter 385): tax credit; charitable organizations; adjustment

Requires the Department of Revenue to adjust the dollar amounts for the tax credit for contributions to qualifying charitable organizations according to the average annual change in the metropolitan Phoenix consumer price index.

Effective: September 24, 2022

Click [here](#) for bill history.

HB 2701 (Chapter 335): NOW: veterans; hunting; licenses

Permits Purple Heart recipients to receive up to a 50% discount on hunting licenses. Limits the discount on hunting licenses for disabled Arizona residents to no more than 25%.

Effective: September 24, 2022

Click [here](#) for bill history.

HB 2853 (Chapter 388): Arizona empowerment scholarship accounts; appropriation

Expands eligibility for an Arizona Empowerment Scholarship Account (ESA) to an Arizona resident who is eligible to enroll in an Arizona public school and who does not otherwise qualify for an ESA. Appropriates \$2,200,000 and 26 FTE positions from the state General Fund in FY 2023 to the Arizona Department of Education for ESA administration.

Effective: September 24, 2022

Click [here](#) for bill history.

SB 1093 (Chapter 171): NOW: equalization assistance; class one property

Class one properties currently have an assessed valuation percentage of 17.5%, which reduces by 0.5% annually until reaching 16% in 2025. This act extends the 0.5% annual reduction for two more years, reducing the valuation of class one properties to 15% by 2027. Additionally, the state equalization assistance tax rate is set at specified amounts for Tax Years 2022 through 2027.

Effective: September 24, 2022

Click [here](#) for bill history.

SB 1095 (Chapter 341): property tax exemptions; statutory conformity

Exempts from property taxes, conditional on the voter approval of Senate Concurrent Resolution 1011, the property of veterans with service or nonservice-connected disabilities up to the amount of \$4,117 if the property's assessed value exceeds \$27,970.

Effective: September 24, 2022; conditional on voter approval of SCR 1011

Click [here](#) for bill history.

SB 1264 (Chapter 41): internal revenue code; conformity

Conforms Arizona tax statutes to the federal Internal Revenue Code as of January 1, 2022, to reflect changes adopted by the U.S. Congress, including those provisions of the PPP (Paycheck Protection Program) Extension Act of 2021 and the Infrastructure Investment and Jobs Act, that became effective during 2021.

Effective: September 24, 2022

Click [here](#) for bill history.

SB 1265 (Chapter 17): property tax liens; foreclosure; notice

Requires the purchaser of a property tax lien to send a notice of intent to file an action to foreclose to the property owner's mailing address.

Effective: September 24, 2022

Click [here](#) for bill history.

SB 1266 (Chapter 228): property tax; administration; county assessor

Allows affidavits filed to the county assessor, for the purpose of claiming a tax exemption, to be submitted electronically. Requires the county assessor or other tax officer accepting an electronic affidavit or notice of claim to provide the claimant with an electronic acknowledgement of receipt.

Effective: September 24, 2022

Click [here](#) for bill history.

SB 1267 (Chapter 300): property; classification; primary residence

Requires, for the purposes of determining limited property value, a property's change of use to be physical and objectively verifiable; a change in the occupant or classification of a single-family residence does not constitute a change in use.

Effective: September 24, 2022

Click [here](#) for bill history.

SB 1372 (Chapter 43): TPT; exemptions; motor vehicles; nonresidents

Exempts, from Transaction Privilege Tax and from municipal tax, the gross income derived from the sale of vehicles, trailers or semitrailers which are: 1) sold to nonresidents for use outside of Arizona; and 2) used for commercial purposes.

Effective: September 24, 2022

Click [here](#) for bill history.

SB 1579 (Chapter 235): tax corrections act of 2022

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

Effective: September 24, 2022

Click [here](#) for bill history.

SB 1636 (Chapter 229): use tax; service vehicles; inventory

Defines, for the purposes of levying use tax, *motor vehicles that are removed from inventory* as motor vehicles that have been removed from a dealer's inventory and are not for sale; a service vehicle is not considered to be removed from inventory if it is continuously available for sale.

Effective: September 24, 2022

Click [here](#) for bill history.