Committee on Ways & Means

Representative Justin Olson, Chairman
Representative Nick Kupper, Vice-Chairman
Vince Perez, Senior Research Analyst
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[E]	Emergency
[RFE]	Requirements for enactment
[RFEIR]	Requirements for enactment for Initiatives and referendums
[W/O E]	Without emergency
[W/O S]	Without signature

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HB 2016 (Chapter 191): tax returns; late filing; penalties
Beginning January 1, 2026, prohibits a late filing penalty from being assessed on income tax returns if the taxpayer's liability is zero.

Effective: September 12, 2026

Click here for bill history.

HB 2089 (Chapter 39): ASRS; premium payment
Defines *active employee group health and accident insurance program* as a group health and accident insurance program provided by the employer that the member is enrolled in as an employee of an employer or as the dependent of an employee of an employer.

Effective: September 12, 2026

Click here for bill history.

HB 2090 (Chapter 40): ASRS; long term disability
Modifies the time frame for a member to be considered to have a disability if they have received long term disability program benefits from 24 months within a five-year period to a total of 24 months.

Effective: September 12, 2026

Click here for bill history.

HB 2092 (Chapter 41): ASRS; eligibility waiver
Allows a person to waive participation in the Arizona State Retirement System after age 65 within 30 days after achieving eligibility.

Effective: September 12, 2026

Click here for bill history.

HB 2104 (Chapter 244): agricultural property; classification; inspection
Prohibits a county assessor from reclassifying agricultural property for three years if an owner prevails in an appeal, unless certain criteria are met.

Effective: September 12, 2026

Click here for bill history.

HB 2105 (Chapter 245): agricultural property; inspections; notice
Mandates the Department of Revenue and county assessors provide advance notice to property owners of certain property inspections and inspection reports.

Effective: September 12, 2026

Click here for bill history.

HB 2120 (Chapter 82): property tax exemption; disability; determination
Adds the U.S. Social Security Administration to the definition of *competent medical authority,* as evidenced by a written determination letter, for property tax purposes when determining a total or permanent physical or mental disability.

Effective: September 12, 2026

Click here for bill history.

HB 2173 (Chapter 48): property tax errors; electronic communications
Allows a tax officer to electronically accept electronic responses to a notice of proposed correction and an electronic notice of claim from a taxpayer, unless the communication is required by certified mail.

Effective: September 12, 2026

Click here for bill history.

HB 2477 (Chapter 252): Arizona's education savings plan; revisions
Conforms AZ529, Arizona's Education Savings Plan to federal law.

Effective: September 12, 2026

Click here for bill history.

HB 2780 (Chapter 256): judicial foreclosure; excess proceeds sale
Allows the purchaser or an heir or any assignees of a tax lien to include a request to determine if the sale of property to recover excess proceeds is reasonable in an action to foreclose the right to redeem a property tax lien.

Effective: September 12, 2026

Click here for bill history.

HB 2786 (Chapter 258): TPT; exemption; textbook rental
Adds the gross proceeds of sales or gross income derived from the business of leasing or renting textbooks by any bookstore required by any state university or community college as a deduction from the tax base for the personal property rental classification.

Effective: September 12, 2026

Click here for bill history.

HB 2792/SB 1268 (Chapter 2 E): property tax; exemption; veterans
An emergency measure that specifies the primary residence of a veteran with a service-connected disability that has a 100% disability rating by the U.S. Department of Veteran Affairs is fully exempt from property taxation.

Effective: February 12, 2026

Click here for bill history.

SB 1067 (Chapter 66): county abatement liens; notice; priority
Specifies the sale of a real property tax lien does not extinguish a lien for the assessment levied for the purposes of removal of rubbish, trash, weeds, filth, debris or dilapidated buildings that are a hazard to public health and safety.

Effective: September 12, 2026

Click here for bill history.

SB 1292 (Chapter 168): PSPRS; investments
States the Public Safety Retirement System (PSPRS) may not hold more than 5% voting stock of any publicly traded corporation administered by the PSPRS Board or owned by PSPRS and other plans that the PSPRS Board administers, excluding membership interests in limited liability companies.

Effective: September 12, 2026

Click here for bill history.

SB 1294 (Chapter 65): property tax assessment; destroyed property
Specifies a county assessor's authority to maintain a property classification in place for a period of five years or until an objectively verifiable change in use applies only to property that has been destroyed by verifiable accident, including fire, flood or any act of God.

Effective: September 12, 2026

Click here for bill history.

SB 1430 (Chapter 30): tax corrections act of 2026
Makes technical and clarifying changes, corrects errors and removes obsolete language to the tax statutes administered by the Department of Revenue.

Effective: September 12, 2026

Click here for bill history.

Vetoed Bills

HB 2261 (Vetoed): property tax; agricultural real property
Defines class two property as agricultural real property.

Click here for the Governor's veto letter.

Click here for bill history.

HB 2289 (Vetoed): truth in taxation; bonds; notices
Modifies election informational pamphlet requirements for municipalities, school districts and other taxing entities to include tax impact examples for various types of property.

Click here for the Governor's veto letter.

Click here for bill history.

HB 2785/SB 1638 (Vetoed): conformity; internal revenue code; deductions
Conforms Arizona tax statutes to the U.S. Internal Revenue Code as amended and in effect as of January 1, 2026. Establishes individual income tax subtractions from Arizona gross income and modifies income tax deductions.

Click here for the Governor's veto letter.

Click here for bill history.

SB 1106/HB 2153 (Vetoed): internal revenue code; conformity deductions
Conforms Arizona tax statutes to the U.S. Internal Revenue Code as amended and in effect as of January 1, 2026.

Click here for the Governor's veto letter.

Click here for bill history.

SB 1142 (Vetoed): federal tax credit; authorization; scholarships
Establishes that Arizona elects to participate in the federal tax credit for taxpayers who make qualified contributions to scholarship granting organizations (SGOs). Outlines SGO requirements and eligibility.

Click here for the Governor's veto letter.

Click here for bill history.

SB 1180 (Vetoed): DOR; income tax forms; conformity
Requires the Department of Revenue (DOR) to prescribe forms and instructions to the taxpayer assuming the Legislature will enact full conformity. Stipulates that if the Legislature enacts nonconformity, DOR is required to publish forms and instructions related to the nonconformity.

Click here for the Governor's veto letter.

Click here for bill history.

SB 1221 (Vetoed): tax laws; interpretation; application; hearing
Requires the Department of Revenue (DOR) to notify the chairpersons of the Senate Finance Committee and the House Ways & Means Committee, or their successor committees, if a new interpretation or application of any provision of Title 42 or Title 43 will adversely affect taxpayers prospectively. Requires DOR to testify regarding the necessity of the new interpretation or application if the committees hold a hearing.

Click here for the Governor's veto letter.

Click here for bill history

SB 1293 (Vetoed): GPLET; abatement; limitation
Limits the abatement of revenues during the government property lease excise tax (GPLET) abatement period to the amounts designated for counties, cities, towns and community colleges. Prohibits the abatement of GPLET revenues designated for school districts.

Click here for the Governor's veto letter.

Click here for bill history.