

PROPOSITION ____
[C-05-2018]

Protect Arizona Taxpayers Act

ANALYSIS BY LEGISLATIVE COUNCIL

[LEGISLATIVE COUNCIL STAFF DRAFT]

1 Proposition ____ would amend the Constitution of Arizona to prohibit this state and
2 any city, town, county or other political subdivision of this state from imposing or increasing
3 any transaction-based fee, assessment or tax, including a transaction privilege (sales) tax, on
4 any service performed in this state. The Proposition specifies that a city's charter could not
5 allow the city to violate this prohibition. Proposition ____ would not affect any tax, fee or
6 other assessment in effect before 2018.

7 If Proposition ____ is enacted and subsequently challenged in court, and if the
8 Attorney General does not defend the measure, any resident of this state would have legal
9 standing to become involved in the litigation. A court would be required to award payment
10 of fees and expenses to the resident if the resident prevailed in the litigation.