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Governor

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MTCC

Municipal Tax Code Commission

December 14, 2018, 9:00 A.M.

Arizona State House of Representatives
1700 W. Washington, Hearing Room 3
Phoenix, Arizona 85007

AGENDA

1. Previous MTCC Meeting on record was October 10, 2014
2. Call to the public/taxpayer comments
 - This is an opportunity for members of the public or an interested taxpayer to present comments on areas of concern under the auspices of the MTCC not on this agenda. Comments on items not on the agenda may be referred to a later agenda.
3. Introduction of MTCC members
4. “2014 – 2018 Legislative Actions Amendment”, presented by Lee Grafstrom, Tax Policy Analyst for the League of Arizona Cities and Towns
 - Section I: Amends Sec. 110, Definitions: Income-producing capital equipment.
 - a. Legislation (Year: Bill Numbers) – 2015: SB1446; 2016: HB2133, HB2533; 2017: SB1416
 - Section II: Amends Sec. 410, Amusements, exhibitions, and similar activities.
 - a. Legislation (Year: Bill Numbers) – 2016: HB2674; 2018: SB1120
 - Section III: Amends Sec. 415, Construction contracting: construction contractors.
 - a. Legislation (Year: Bill Numbers) – 2014: HB2389, HB2415; 2015: SB1446; 2018: SB1409
 - Section IV: Adds Sec. 415.1, Liability for MRRA amounts equal to Retail transaction privilege tax due.
 - a. Legislation (Year: Bill Numbers) – 2015: SB1446
 - Section V: Amends Sec. 422, Jet fuel sales.
 - a. Legislation (Year: Bill Numbers) – 2017: HB2064
 - Section VI: Amends Sec. 445, Rental, leasing, and licensing for use of real property.
 - a. Legislation (Year: Bill Numbers) – 2015: 2147; 2018: SB1120
 - Section VII: Amends Sec. 450, Rental, leasing, and licensing for use of tangible personal property.
 - a. Legislation (Year: Bill Numbers) – 2015: HB2147

- Section VIII: Amends Sec. 455, Restaurants and Bars.
 - a. Legislation (Year: Bill Numbers) – 2014: HB2389; 2018: HB2484, SB1120
- Section IX: Amends Sec. 462, Retail sales: food for home consumption.
 - a. Legislation (Year: Bill Numbers) – 2014: HB2389; 2018: HB2484
- Section X: Amends Sec. 465, Retail sales: exemptions.
 - a. Legislation (Year: Bill Numbers) – 2014: HB2285; 2015: SB1446; 2016: HB2326, HB2536, HB2584; 2018: HB2484, SB1120
- Section XI: Amends Sec. 470, Telecommunication services.
 - a. Legislation (Year: Bill Numbers) – 2014: HB2546
- Section XII: Amends Sec. 475, Transporting for hire.
 - a. Legislation (Year: Bill Numbers) – 2016: SB1492
- Section XIII: Amends Sec. 480, Utility services.
 - a. Legislation (Year: Bill Numbers) – 2015: HB2670; 2016: HB2025, HB2676, SB1505
- Section XIV: Amends Sec. 530, When tax due; when delinquent; verification of return; extensions.
 - a. Legislation (Year: Bill Numbers) – 2014: HB2283, HB2288, HB2389
- Section XV: Amends Sec. 660, Use tax: exemptions.
 - a. Legislation (Year: Bill Numbers) – 2014: HB2285; 2015: HB2670, SB1446; 2016: HB2025, HB2326, HB2584, HB2676, SB1505; 2017: HB2064; 2018: HB2484, SB1120

5. Comments from attendees and the public

6. Meeting Adjourned