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
   • Section I: Amends Sec. 110, Definitions: Income-producing capital equipment.
   • Section II: Amends Sec. 410, Amusements, exhibitions, and similar activities.
   • Section III: Amends Sec. 415, Construction contracting: construction contractors.
   • 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.
   • 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.

• Section IX: Amends Sec. 462, Retail sales: food for home consumption.

• Section X: Amends Sec. 465, Retail sales: exemptions.

• 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.

• 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.

5. Comments from attendees and the public

6. Meeting Adjourned