

State of Arizona
House of Representatives
Fiftieth Legislature
First Regular Session
2011

CHAPTER 129
HOUSE BILL 2336

AN ACT

AMENDING SECTIONS 42-6051 AND 42-6053, ARIZONA REVISED STATUTES; RELATING TO
THE MODEL CITY TAX CODE.

(TEXT OF BILL BEGINS ON NEXT PAGE)

1 Be it enacted by the Legislature of the State of Arizona:

2 Section 1. Section 42-6051, Arizona Revised Statutes, is amended to
3 read:

4 42-6051. Definitions

5 In this article, unless the context otherwise requires:

6 1. "Commission" means the municipal tax code commission.

7 2. "Model city tax code" or "code" means the document ~~so entitled and~~
8 filed with the secretary of state on or before July 1, 1988 **AND THAT IS**
9 **MAINTAINED BY THE DEPARTMENT OF REVENUE BEGINNING JULY 1, 2012.** ~~by an~~
10 ~~organization representing all of the incorporated cities and towns in this~~
11 ~~state.~~

12 Sec. 2. Section 42-6053, Arizona Revised Statutes, is amended to read:

13 42-6053. Official copy of model city tax code; review and
14 comment on proposed changes

15 **A. THE DEPARTMENT OF REVENUE SHALL:**

16 **1. MAINTAIN THE OFFICIAL COPY OF THE MODEL CITY TAX CODE.**

17 **2. POST THE OFFICIAL COPY ON THE DEPARTMENT'S OFFICIAL WEBSITE.**

18 ~~A.~~ **B.** At least sixty days before adopting any modification or
19 amendment of the model city tax code a city or town shall submit the proposed
20 modification or amendment to the municipal tax code commission for review and
21 recommendation.

22 ~~B.~~ **C.** The commission shall review and comment on language submitted
23 by any city, town or taxpayer for the purpose of describing, defining,
24 deleting, adding or otherwise modifying taxable activities, exemptions,
25 administrative procedures or regulations relating to the model city tax code.
26 The commission may hold public hearings within thirty days after receiving a
27 proposed amendment or modification for the purpose of reviewing and receiving
28 comments on the proposed changes, shall consider any information and
29 testimony presented at the hearing, may require changes to the language
30 presented at the hearing and may require changes to the language presented by
31 the city or town or taxpayer. **ALL CHANGES TO THE MODEL CITY TAX CODE MUST BE**
32 **REFLECTED IN THE OFFICIAL COPY ON FILE WITH THE DEPARTMENT OF REVENUE WITHIN**
33 **TEN DAYS AFTER THE COMMISSION'S APPROVAL.**

34 **D.** Changes to the model city tax code approved by the commission shall
35 be adopted by all cities and towns. This requirement shall not be construed
36 to prohibit the commission from recommending a model or local option or
37 changes to a model or local option contained in the model city tax code to be
38 adopted only by those cities and towns choosing the option or from approving
39 a change submitted by a city or town that does not apply to any other city or
40 town. The city or town shall not adopt a modification or amendment of any
41 provision of the model city tax code unless it has been approved by the
42 commission.

43 **E.** Changes in rates of tax are not subject to review, but ~~a~~ **WITHIN**
44 **TEN DAYS AFTER PASSAGE OF THE ORDINANCE IMPOSING A RATE CHANGE:**

- 1 1. THE city or town imposing a new or different tax rate shall notify
- 2 the commission ~~within ten days after passage of the ordinance imposing the~~
- 3 ~~rate change~~ AND THE DEPARTMENT OF REVENUE.
- 4 2. THE CHANGE MUST BE REFLECTED IN THE OFFICIAL COPY OF THE MODEL CITY
- 5 TAX CODE.

APPROVED BY THE GOVERNOR APRIL 15, 2011.

FILED IN THE OFFICE OF THE SECRETARY OF STATE APRIL 15, 2011.