

REFERENCE TITLE: use tax declaration; repeal..

State of Arizona
House of Representatives
Fiftieth Legislature
Second Regular Session
2012

HB 2623

Introduced by
Representatives Lesko: Olson, Pierce, Senator Murphy

AN ACT

AMENDING SECTIONS 42-5162 AND 43-321, ARIZONA REVISED STATUTES; REPEALING SECTION 42-5169, ARIZONA REVISED STATUTES; RELATING TO USE TAX REPORTS.

(TEXT OF BILL BEGINS ON NEXT PAGE)

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

2 Section 1. Section 42-5162, Arizona Revised Statutes, is amended to
3 read:

4 42-5162. Monthly return; time for payment; extension of time;
5 quarterly payment

6 A. ~~Except as provided in section 42-5169,~~ Every retailer engaged in
7 the business of making sales of tangible personal property the use, storage
8 or consumption of which is subject to the tax imposed by this article, and
9 every person who purchases for use, storage or consumption any such property
10 for which the tax is not paid to the retailer, shall file a return with the
11 department on or before the twentieth day of the month next succeeding the
12 month in which the tax accrues. The return shall be on a form prescribed by
13 the department and shall show the tangible personal property sold for use,
14 storage or consumption or purchased for use, storage or consumption within
15 the state during the preceding calendar month. Such return shall be verified
16 by oath or affirmation of the retailer or person making the report, or his
17 agent, and shall be accompanied by payment of the tax shown to be due. The
18 return and tax are delinquent if not postmarked on or before the twenty-fifth
19 day of the month when due or if not received by the department on or before
20 the business day preceding the last business day of that month for those
21 taxpayers electing to file by mail, or are delinquent if not received by the
22 department on the business day preceding the last business day of the month
23 when due for those taxpayers electing to file in person.

24 B. The department ~~may~~, for any taxpayer whose estimated annual
25 liability for taxes imposed by this article is between five hundred and one
26 thousand two hundred fifty dollars, ~~MAY~~ authorize such taxpayer to pay such
27 taxes on a quarterly basis. The department ~~may~~, for any taxpayer whose
28 estimated annual liability for taxes imposed by this article is five hundred
29 dollars or less, ~~MAY~~ authorize such taxpayer to pay such taxes on an annual
30 basis.

31 C. For good cause shown the department may extend the time for making
32 a return and paying the tax, but the time for filing the return shall not be
33 extended beyond the first day of the third month next succeeding the regular
34 due date of the return.

35 Sec. 2. Repeal

36 Section 42-5169, Arizona Revised Statutes, is repealed.

37 Sec. 3. Section 43-321, Arizona Revised Statutes, is amended to read:

38 43-321. Information required in returns

39 Each return required to be filed under this title shall contain the
40 following:

41 1. It shall contain or be verified by a declaration that it is made
42 under penalties of perjury. The declaration shall be written or in a form
43 prescribed by the department pursuant to section 42-1105, subsection B.

44 2. A specific statement of the items of the taxpayer's gross income
45 and the adjustments, deductions and credits allowed by this title.

1 ~~3. A specific statement of the taxpayer's use tax liability pursuant~~
2 ~~to section 42-5169.~~

3 ~~4.~~ 3. Such other information as the department may by rule prescribe
4 for the purpose of carrying out the provisions of this title.

5 Sec. 4. Retroactivity

6 This act is effective retroactively to July 20, 2011.