State of Arizona Senate Fifty-second Legislature First Regular Session 2015

SENATE BILL 1211

AN ACT

REPEALING SECTION 17-332, ARIZONA REVISED STATUTES, AS AMENDED BY LAWS 2014, CHAPTER 55, SECTION 1; AMENDING SECTION 17-332, ARIZONA REVISED STATUTES, AS AMENDED BY LAWS 2014, CHAPTER 215, SECTION 48; REPEALING SECTION 23-1065, ARIZONA REVISED STATUTES, AS AMENDED BY LAWS 2014, CHAPTER 186, SECTION 16; AMENDING SECTION 23-1065, ARIZONA REVISED STATUTES, AS AMENDED BY LAWS 2014, CHAPTER 215, SECTION 67; REPEALING SECTION 28-2409, ARIZONA REVISED STATUTES, AS AMENDED BY LAWS 2014, CHAPTER 215, SECTION 75; AMENDING SECTION 28-2409, ARIZONA REVISED STATUTES, AS AMENDED BY LAWS 2013, CHAPTER 162, SECTION 1; REPEALING SECTION 42-5015, ARIZONA REVISED STATUTES, AS AMENDED BY LAWS 2014, CHAPTER 263, SECTION 11; AMENDING SECTION 42-5015, AS ADDED BY LAWS 2014, CHAPTER 255, SECTION 8; REPEALING SECTION 42-16258, AS AMENDED BY LAWS 2014, CHAPTER 249, SECTION 12; AMENDING SECTION 42-16258, ARIZONA REVISED STATUTES, AS AMENDED BY LAWS 1998, CHAPTER 1, SECTION 260; RELATING TO MULTIPLE, DEFECTIVE AND CONFLICTING LEGISLATIVE DISPOSITIONS OF STATUTORY TEXT.

(TEXT OF BILL BEGINS ON NEXT PAGE)

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Be it enacted by the Legislature of the State of Arizona: Section 1. <u>Purpose</u>

- 1. Section 17-332, Arizona Revised Statutes, was amended by Laws 2014, chapter 55, section 1 and chapter 215, section 48. However, the Laws 2014, chapter 55 version did not reflect the previous valid version of the section. In order to comply with article IV, part 2, section 14, Constitution of Arizona, this act amends section 17-332, Arizona Revised Statutes, as amended by Laws 2014, chapter 215, section 48, to incorporate the amendments made by Laws 2014, chapter 55, and the chapter 55 version is repealed.
- 2. Section 23-1065, Arizona Revised Statutes, was amended by Laws 2014, chapter 186, section 16 and chapter 215, section 67. The chapter 186 version could not be blended because of the delayed effective date. In order to combine these versions, this act amends the Laws 2014, chapter 215 version of section 23-1065, Arizona Revised Statutes, to incorporate the amendments made by Laws 2014, chapter 186, and the chapter 186 version is repealed.
- 3. Section 28-2409, Arizona Revised Statutes, was amended by Laws 2014, chapter 215, section 75. However, this version did not reflect the previous valid version of the section. In order to comply with article IV, part 2, section 14, Constitution of Arizona, this act amends section 28-2409, Arizona Revised Statutes, as amended by Laws 2013, chapter 162, section 1, to incorporate the amendments made by Laws 2014, chapter 215, and the chapter 215 version is repealed.
- 4. Section 42-5015, Arizona Revised Statutes, as added by Laws 2013, chapter 255, section 8, was amended by Laws 2014, chapter 263, section 11. The Laws 2013, chapter 255 version was not effective until January 1, 2015. The Laws 2014, chapter 263 version was effective on July 24, 2014. In order to correct a potentially defective enactment, this act amends the Laws 2013, chapter 255 version of section 42-5015, Arizona Revised Statutes, to incorporate the amendments made by Laws 2014, chapter 263, and the chapter 263 version is repealed.
- 5. Section 42-16258, Arizona Revised Statutes, was amended by Laws 2014, chapter 249, section 12. However, subsection D of this enactment failed to conform to House of Representatives and Senate rules requiring that new language be shown in capital letters when amending existing statutes. This act amends the previous valid version of section 42-16258, Arizona Revised Statutes, to incorporate the amendments made by Laws 2014, chapter 249, and the chapter 249 version is repealed.

Sec. 2. Repeal

Section 17-332, Arizona Revised Statutes, as amended by Laws 2014, chapter 55, section 1, is repealed.

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Sec. 3. Section 17-332, Arizona Revised Statutes, as amended by Laws 2014, chapter 215, section 48, is amended to read:

17-332. Form and contents of license; duplicate licenses; transfer or licenses prohibition; exemptions; period of validity

- A. Licenses and license materials shall be prepared by the department and may be furnished and charged to dealers authorized to issue licenses. The license shall be issued in the name of the department. Except as provided by rule adopted by the commission, each license shall be signed by the licensee in ink on the face of the license and any license not signed is invalid. With each license authorizing the taking of big game the department shall provide such tags as the commission may prescribe, which the licensee shall attach to the big game animal in such manner as prescribed by the commission. The commission shall limit the number of big game permits issued to nonresidents in a random drawing to ten per cent or fewer of the total hunt permits, but in extraordinary circumstances, at a public meeting the commission may increase the number of permits issued to nonresidents in a random drawing if, on separate roll call votes, the members of the commission unanimously:
- 1. Support the finding of a specifically described extraordinary circumstance.
 - 2. Adopt the increased number of nonresident permits for the hunt.
- B. The commission shall issue with each license a shipping permit entitling the holder of the license to a shipment of game or fish as provided by article 4 of this chapter.
- C. It is unlawful, except as provided by the commission, for any person to apply for or obtain in any one license year more than one original license permitting the taking of big game. A duplicate license or tag may be issued by the department or by a license dealer if the person requesting such license or tag furnishes the information deemed necessary by the commission.
- D. No license or permit is transferable, nor shall such license or permit be used by anyone except the person to whom such license or permit was issued, except that:
- 1. THE COMMISSION MAY PRESCRIBE THE MANNER AND CONDITIONS OF TRANSFERRING AND USING PERMITS AND TAGS UNDER THIS PARAGRAPH, INCLUDING AN APPLICATION PROCESS FOR A QUALIFIED ORGANIZATION, TO ALLOW a person may TO transfer the person's big game permit or tag to a qualified organization for use by:
- (a) A minor child who has a life-threatening medical condition or by a minor child who has a permanent physical disability. The commission may prescribe the manner and conditions of transferring and using permits and tags under this paragraph. If a child with a physical disability is under fourteen years of age, the child must satisfactorily complete the Arizona hunter education course or another comparable hunter education course that is approved by the director.

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- (b) A VETERAN OF THE ARMED FORCES OF THE UNITED STATES WHO HAS A SERVICE-CONNECTED DISABILITY. For the purposes of this paragraph:
- (a) (i) "Disability" means a permanent physical impairment that substantially limits one or more of the child's major life activities requiring the assistance of another person or a mechanical device for physical mobility.
- (b) (ii) "Qualified organization" means a nonprofit organization that is qualified under section 501(c)(3) of the United States internal revenue code and that affords opportunities and experiences to children with life-threatening medical conditions or with physical disabilities OR TO VETERANS WITH SERVICE-CONNECTED DISABILITIES.
- 2. A parent, grandparent or legal guardian may allow the parent's, grandparent's or guardian's minor child or minor grandchild to use the parent's, grandparent's or guardian's big game permit or tag to take big game pursuant to the following requirements:
- (a) The parent, grandparent or guardian must transfer the permit or tag to the child in a manner prescribed by the commission.
- (b) The parent or guardian must accompany the child in the field or, if a grandparent allows a minor grandchild to use the grandparent's permit or tag, the grandparent, the parent or the child's guardian must accompany the child in the field.
- (c) The child must possess a valid hunting license and, if under fourteen years of age, must satisfactorily complete the Arizona hunter education course or another comparable hunter education course that is approved by the director.
 - (d) Any big game that is taken counts toward the child's bag limit.
 - E. No refunds may be made for the purchase of a license or permit.
- F. Licenses are valid for a license year as prescribed in rule by the commission. Lifetime licenses and benefactor licenses are valid for the lifetime of the licensee.

Sec. 4. Repeal

Section 23–1065, Arizona Revised Statutes, as amended by Laws 2014, chapter 186, section 16, is repealed.

Sec. 5. Section 23-1065, Arizona Revised Statutes, as amended by Laws 2014, chapter 215, section 67, is amended to read:

23-1065. Special fund; purposes; investment committee

A. The industrial commission may direct the payment into the state treasury of not to exceed one and one-half per cent of all premiums received by private insurance carriers during the immediately preceding calendar year. The same percentage shall be assessed against self-insurers based on the total cost to the self-insured employer as provided in section 23-961, subsection J G. Such assessments shall be computed on the same premium basis as provided for in section 23-961, subsections J G, K H, L I, M J and M K and shall be no more than is necessary to keep the special fund actuarially sound. Such payments shall be placed in a special fund within

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the administrative fund to provide, at the discretion of the commission, such additional awards as may be necessary to enable injured employees to accept the benefits of any law of this state or of the United States, or both jointly, for promotion of vocational rehabilitation of persons with disabilities in industry.

- B. In claims involving an employee who has a preexisting industrially-related permanent physical impairment of the type specified in section 23-1044, subsection B and who thereafter suffers an additional permanent physical impairment of the type specified in such subsection, the claim involving the subsequent impairment is eligible for reimbursement, as provided by subsection D of this section, according to the following:
- 1. The employer in whose employ the subsequent impairment occurred or its insurance carrier is solely responsible for all temporary disability compensation to which the employee is entitled and for an amount equal to the permanent disability compensation provided by section 23-1044, subsection B for the subsequent impairment. If the employee is determined to have sustained no loss of earning capacity after the medically stationary date, the employer or carrier shall pay him as a vocational rehabilitation bonus the amount calculated under this paragraph as a lump sum, which shall be a credit against any permanent compensation benefits awarded in any subsequent proceeding. The amount of the vocational rehabilitation bonus for which the employer or carrier is responsible under this paragraph shall be calculated solely on physical, medically rated permanent impairment and not on occupational or other factors.
- 2. If the commission determines that the employee is entitled to compensation for loss of earning capacity under section 23-1044, subsection C or permanent total disability under section 23-1045, subsection B, the total amount of permanent benefits for which the employer or carrier is solely responsible under paragraph 1 of this subsection shall be expended first, with monthly payments made according to the loss of earning capacity or permanent total disability award. The employer or carrier and the special fund are equally responsible for the remaining amount of compensation for loss of earning capacity under section 23-1044, subsection C or permanent total disability under section 23-1045, subsection B. This paragraph shall not be construed as requiring payment of any benefits under section 23-1044, subsection B in any case in which an employee is entitled to benefits for loss of earning capacity under section 23-1044, subsection C or permanent total disability benefits under section 23-1045, subsection B.
- C. In claims involving an employee who has a preexisting physical impairment that is not industrially-related and, whether congenital or due to injury or disease, is of such seriousness as to constitute a hindrance or obstacle to employment or to obtaining reemployment if the employee becomes unemployed, and the impairment equals or exceeds a ten per cent permanent impairment evaluated in accordance with the American medical association guides to the evaluation of permanent impairment, and the employee thereafter

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suffers an additional permanent impairment not of the type specified in section 23-1044, subsection B, the claim involving the subsequent impairment is eligible for reimbursement, as provided by subsection D of this section, under the following conditions:

- 1. The employer in whose employ the subsequent impairment occurred or its carrier is solely responsible for all temporary disability compensation to which the employee is entitled.
- 2. The employer had knowledge of the permanent impairment at the time the employee was hired, or that the employee continued in employment after the employer acquired such knowledge.
- 3. The employee's preexisting impairment is due to one or more of the following:
 - (a) Epilepsy.
 - (b) Diabetes.
 - (c) Cardiac disease.
- 16 (d) Arthritis.
 - (e) Amputated foot, leg, arm or hand.
 - (f) Loss of sight of one or both eyes or a partial loss of uncorrected vision of more than seventy-five per cent bilaterally.
 - (g) Residual disability from poliomyelitis.
 - (h) Cerebral palsy.
 - (i) Multiple sclerosis.
 - (j) Parkinson's disease.
 - (k) Cerebral vascular accident.
 - (1) Tuberculosis.
 - (m) Silicosis.
 - (n) Psychoneurotic disability following treatment in a recognized medical or mental institution.
 - (o) Hemophilia.
 - (p) Chronic osteomyelitis.
 - (q) Hyperinsulinism.
 - (r) Muscular dystrophies.
 - (s) Arteriosclerosis.
 - (t) Thrombophlebitis.
- 35 (u) Varicose veins.
 - (v) Heavy metal poisoning.
 - (w) Ionizing radiation injury.
 - (x) Compressed air sequelae.
 - (y) Ruptured intervertebral disk.
 - 4. The employer or carrier and the special fund are equally responsible for the amount of compensation for loss of earning capacity under section 23-1044, subsection C or permanent total disability under section 23-1045, subsection B.
 - D. The employer or insurance carrier shall notify the commission of its intent to claim reimbursement for an eligible claim under subsection B or

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C of this section not later than the time the employer or insurance carrier notifies the commission pursuant to section 23-1047, subsection A. Upon receiving notice the commission may expend funds from the special fund created by this section for travel and discovery procedures and for the employment of such independent legal, medical, rehabilitation, claims or labor market consultants or experts as may be deemed necessary by the commission to assist in the determination of the liability of the special fund, if any, under subsection B or C of this section. In the event there is any dispute regarding liability to the special fund pursuant to subsection B or C of this section, the commission shall not delay the issuance of a permanent award pursuant to section 23-1047, subsection B.

- E. If the special fund created by this section is determined to be liable under either subsection B or C of this section, the employer or insurance carrier that is primarily liable shall pay the entire amount of the award to the injured employee and the commission shall by rule provide for the reimbursement of the employer or insurance carrier on an annual basis. In any case arising out of subsection B or C of this section, the written approval of the special fund is required for the compromise of any claim made pursuant to section 23-1023. In any such case, written approval shall not be unreasonably withheld by the special fund, carrier, self-insured employer or other person responsible for the payment of compensation. Failure to obtain the written approval of the special fund shall not cause the injured worker to lose any benefits but ends the special fund's liability for reimbursement and makes the employer or carrier solely responsible for the payment of the remaining benefits.
- F. The employer or insurance carrier shall make its claim for reimbursement to the commission no later than November 1 each year, for payments made pursuant to subsection B or C of this section during the twelve months prior to October 1 each year. Claims shall be paid before December 31 each year. If the total annual reserved liabilities of the special fund obligated under subsections B and C of this section exceed six million dollars, as determined by the annual actuarial study performed pursuant to subsection I of this section, the commission, after notice and a hearing, may levy an additional assessment under subsection A of this section of up to one-half per cent to meet such liabilities. Any insurance carrier or employer who may be adversely affected by the additional assessment may at any time prior to the sixtieth day after such additional assessment is ordered file a complaint challenging the validity of the additional assessment in the superior court in Maricopa county for a judicial review of the additional assessment. On judicial review the determination of the commission shall be upheld if supported by substantial evidence in the record considered as a whole.
- G. In the event the injured employee is awarded additional compensation, under subsection A of this section, the commission retains

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jurisdiction to amend, alter or change the award upon a change in the physical condition of the injured employee resulting from the injury.

- H. On receiving notice that the special fund may be liable under this chapter, the commission may spend monies from the special fund established by this section for expenses that are necessary to assist in the processing, payment or determination of liability of the fund. These expenses may include travel, discovery procedures and employing any legal, medical, rehabilitation, claims or labor market consultant, examiner or expert.
- I. The commission shall cause an annual actuarial study of the special award fund to be made by a qualified actuary who is a member of the society of actuaries. The actuary shall make specific recommendations for maintaining the fund on a sound actuarial basis. The actuarial study shall be completed on or before September 1.
- J. The special fund of the commission consists of all monies from premiums and assessments, except penalties assessed pursuant to this chapter, received and paid into the fund, property and securities acquired by the use of monies in the fund, interest earned on monies in the fund and other monies derived from the sale, use or lease of properties belonging to the fund. The special fund created by this section shall be administered by the director of the industrial commission, subject to the authority of the industrial commission. The director of the commission with approval of the investment committee, in the administration of the special fund, may provide loans, subject to repayment, budgetary review and legislative appropriation, to the administrative fund for the purposes and subject to section 23-1081, acquire real property and acquire or construct a building or other improvements on the real property as may be necessary to house, contain, furnish, equip and maintain offices and space for departmental and operational facilities of the commission. The commission when using space constructed pursuant to this section shall make equal payments of rent on a semiannual basis, which shall be deposited in the special fund. The investment committee shall determine the amount of the rent, which must be at least equal to or greater than that determined by the joint committee on capital review for buildings of similar design and construction as provided by section 41-792.01.
- K. There is established an investment committee consisting of the director and the chairman of the commission and three persons knowledgeable in investments and economics appointed by the governor. Of the members appointed by the governor, one shall be a professional in the investment business, one shall represent workers' compensation insurers and one shall represent self-insurers. The term of members appointed by the governor is three years, which shall begin on July 1 and end on June 30 three years later. The committee shall prescribe by rule investment policies and supervise the investment activities of the special fund.
- L. Each member of the investment committee, other than the director of the commission, is eligible to receive from the special fund:

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- 1. Compensation of fifty dollars for each day while in actual attendance at meetings of the investment committee.
- 2. Reimbursement for expenses pursuant to title 38, chapter 4, article 2.
 - M. The investment committee shall meet at least once every month.
- N. The investment committee shall periodically review and assess the investment strategy.
- 0. The investment committee, by resolution, may invest and reinvest the surplus or reserves in the funds established under this chapter in any legal investments authorized under section 38-718.
- P. In addition to the investments authorized under section 38-718, the investment committee may approve the investment in real property and improvements on real property to house and maintain offices of the commission, including spaces for its departmental and operational facilities. Title to the real estate and improvements on the real estate vests in the special fund of the commission, and the assets become part of the fund as provided by this section.
- Q. The investment committee may appoint a custodian for the safekeeping of all or any portion of the investments owned by the special fund of the commission and may register stocks, bonds and other investments in the name of a nominee. Except for investments held by a custodian or in the name of a nominee, all securities purchased pursuant to subsection 0 of this section shall promptly be deposited with the state treasurer as custodian thereof, who shall collect the dividends, interest and principal thereof, and pay, when collected, into the special fund. The state treasurer shall pay all vouchers drawn for the purchase of securities. The director may sell any of the securities as the director deems appropriate, if authorized by resolution of the investment committee, and the proceeds therefrom shall be payable to the state treasurer for the account of the special fund upon delivery of the securities to the purchaser or the purchaser's agent.

Sec. 6. Repeal

Section 28-2409, Arizona Revised Statutes, as amended by Laws 2014, chapter 215, section 75, is repealed.

Sec. 7. Section 28-2409, Arizona Revised Statutes, as amended by Laws 2013, chapter 162, section 1, is amended to read:

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28-2409. <u>International symbol of access special plates;</u> placard; definitions
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- A. The department shall issue special plates bearing the international symbol of access to either:
- 1. A person who is permanently physically disabled HAS PERMANENT PHYSICAL DISABILITIES and who is an owner or lessee of a motor vehicle.
- 2. An organization that owns or leases a motor vehicle that primarily transports physically disabled persons WITH PHYSICAL DISABILITIES.

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- B. A permanently disabled PERMANENT DISABILITY special plate issued under this section is valid for as long as the person to whom the plate is issued qualifies for issuance under this section.
- C. A person who is permanently physically disabled HAS PERMANENT PHYSICAL DISABILITIES may obtain, if qualified, a permanently disabled PERMANENT DISABILITY removable windshield placard. A person who is temporarily physically disabled HAS A TEMPORARY PHYSICAL DISABILITY may obtain, if qualified, a temporarily disabled TEMPORARY DISABILITY removable windshield placard. An organization described in subsection A, paragraph 2 of this section may obtain, if qualified, a placard for each of the qualified vehicles. The department shall issue only one valid placard to a temporarily or permanently physically disabled AN applicant WITH A TEMPORARY OR PERMANENT PHYSICAL DISABILITY, except to replace a lost, stolen or mutilated placard or if the department determines, on receiving the applicant's written request, that the needs of the applicant are such that up to three valid placards are required. The department shall issue a placard pursuant to this section at no additional charge.
- D. The department may issue up to three permanently disabled PERMANENT DISABILITY removable windshield placards to a nonprofit organization that provides assistance to senior citizens. The nonprofit organization shall maintain records on each volunteer who uses these placards to transport persons who are temporarily or permanently disabled WITH TEMPORARY OR PERMANENT DISABILITIES.
- E. A permanently disabled PERMANENT DISABILITY removable windshield placard issued or renewed under this section is valid for five years. A temporarily disabled TEMPORARY DISABILITY removable windshield placard issued or renewed under this section is valid for a period of time as determined by the department. A person who desires to obtain a temporarily disabled TEMPORARY DISABILITY removable windshield placard for an additional period of time shall submit a new application.
- F. A person or an organization described in subsection A, paragraph 2 of this section that desires to obtain a permanently disabled PERMANENT DISABILITY or temporarily disabled TEMPORARY DISABILITY removable windshield placard or international symbol of access special plates shall submit an application to the department of transportation on a form furnished by the department of transportation that contains one of the following:
- 1. If a permanently or temporarily disabled person WITH A PERMANENT OR TEMPORARY DISABILITY, a medical certificate completed by a hospital administrator, an authorized physician or a registered nurse practitioner that certifies that the applicant is physically disabled HAS A PHYSICAL DISABILITY.
- 2. If a disabled person WITH A DISABILITY who is a veteran and who is one hundred per cent disabled A PERSON WITH A DISABILITY, a copy of the person's certificate of one hundred per cent disability issued by the United States department of veterans affairs.

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- 3. If an organization, a signed statement by an authorized officer of the organization affirming that the registered vehicle that is owned or leased by the organization and that will display the placard or the international symbol of access special plates primarily transports physically disabled persons WITH PHYSICAL DISABILITIES.
- G. On receipt of the application containing the medical certificate, the certificate of one hundred per cent disability issued by the United States department of veterans affairs or the signed statement, if the department of transportation finds that the applicant qualifies for the parking privileges pursuant to chapter 3, article 14 of this title, the department of transportation shall issue the placard or international symbol of access special plates.
- H. A person or an organization described in subsection A, paragraph 2 of this section that desires to renew a permanently disabled PERMANENT DISABILITY removable windshield placard shall submit an application to the department containing one of the following:
- 1. If a permanently disabled PERMANENT DISABILITY person, a signed statement by the person that is witnessed by a department agent or notary public, that requests the renewal of the placard and that affirms that the person is physically disabled HAS A PHYSICAL DISABILITY.
- 2. If an organization, a signed statement by an authorized officer of the organization affirming that the registered vehicle that is owned or leased by the organization and that will display the placard primarily transports physically disabled persons WITH PHYSICAL DISABILITIES.
- I. The placard or international symbol of access special plates shall be displayed on or in the motor vehicle in the manner prescribed by the department.
- J. A request for special plates issued under this section may be combined with a request for an honored military license plate issued under article 13 of this chapter or any other special plate. The department shall prescribe the form for the request. The request is subject to payment of only the fee required for the honored military license plate or other special plate and is not subject to any other special plate fee under section 28-2402. An international symbol of access special plate that is combined with an honored military license plate or any other special plate is not a personalized special plate under section 28-2406.
 - K. For the purposes of this section:
- 1. "Authorized physician" means a doctor of medicine, osteopathy, podiatry or chiropractic licensed to practice medicine in this state or another state or authorized by the United States government to practice medicine.
- 2. "Permanently disabled PERMANENT DISABILITY removable windshield placard" means a two-sided, hooked placard that includes on each side all of the following:

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- (a) The international symbol of access that is at least three inches in height, that is centered on the placard and that is white on a blue shield.
 - (b) An identification number.
 - (c) An expiration date.
 - (d) The seal or other identification of the issuing authority.
- 3. "Physically disabled Person WITH A PHYSICAL DISABILITY" means a person who, as determined by a hospital administrator or authorized physician, meets any of the following conditions:
 - (a) Cannot walk two hundred feet without stopping to rest.
- (b) Cannot walk without the use of or assistance from any brace, cane, crutch, other person, prosthetic device, wheelchair or other assistive device.
- (c) Is restricted by lung disease to such an extent that the person's forced respiratory, expiratory volume for one second, if measured by spirometry, is less than one liter, or the arterial oxygen tension is less than sixty mm/Hg on room air at rest.
 - (d) Uses portable oxygen.
- (e) Has a cardiac condition to the extent that the person's functional limitations are classified in severity as class III or class IV according to standards set by the American heart association.
- (f) Is severely limited in the person's ability to walk due to an arthritic, neurological or orthopedic condition.
- 4. "Temporarily disabled TEMPORARY DISABILITY removable windshield placard" means a two-sided, hooked placard that includes on each side all of the following:
- (a) The international symbol of access that is at least three inches in height, that is centered on the placard and that is white on a red shield.
 - (b) An identification number.
 - (c) A date of expiration.
 - (d) The seal or other identification of the issuing authority.
 - Sec. 8. Repeal

Section 42-5015, Arizona Revised Statutes, as amended by Laws 2014, chapter 263, section 11, is repealed.

Sec. 9. Section 42-5015, Arizona Revised Statutes, as added by Laws 2013, chapter 255, section 8, is amended to read:

42-5015. Filing by electronic means

On or before January 1, 2015, the online portal prescribed by section 42-6001 shall be modified so that a taxpayer who is required to pay any transaction privilege and affiliated excise taxes to this state or a county or municipality may report and pay the required tax through the online portal ELECTRONIC MEANS. The online portal ELECTRONIC SYSTEM shall be administered by the department of revenue. The costs of the online portal shall be paid by THE DEPARTMENT MAY ENTER INTO AN AGREEMENT WITH the cities and towns that did not have an intergovernmental contract or agreement in effect as of

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January 1, 2013 with the department to provide for unified or coordinated licensing, collection and auditing programs FOR THE CITIES AND TOWNS TO CONTRIBUTE TO THE PAYMENT OF THE ELECTRONIC SYSTEM THROUGH MONEY OR RESOURCES. The expanded online portal ELECTRONIC SYSTEM shall:

- 1. Include a single point for licensing, filing a single return and paying transaction privilege and affiliated excise taxes for all state, county and municipal taxing jurisdictions.
- 2. Consolidate data in a manner compatible with the data systems of the department of revenue.
- 3. Capture data with sufficient specificity to meet the needs of the taxing jurisdictions.
- 4. Allow for identification of the correct taxing jurisdictions and tax rates based on the place where the transaction is sourced.

Sec. 10. Repeal

Section 42-16258, Arizona Revised Statutes, as amended by Laws 2014, chapter 249, section 12, is repealed.

Sec. 11. Section 42-16258, Arizona Revised Statutes, as amended by Laws 1998, chapter 1, section 260, is amended to read:

42-16258. Correcting tax roll by county treasurer

- A. After receiving the tax roll, if the county treasurer determines that any property is omitted from the roll, or has reason to believe that any personal property that is omitted from the roll has not been taxed in any other county for that year, the treasurer shall immediately list and request the assessor to determine the valuation of the property.
- B. The treasurer shall enter the valuation on the roll following the levies made and delivered by the county board of supervisors. The entries shall be designated as additional valuations, and the taxes so computed by the county treasurer are valid for all purposes.
- C. If there is an error on the roll in the name of the person TAXPAYER WHO SHOULD BE assessed or taxed, the county treasurer may change the name and collect the tax from the person who should be taxed, if that person is liable for the tax and can be identified by the treasurer CORRECT TAXPAYER.
- D. IF AN ERROR OR OMISSION IS DETERMINED UNDER THIS SECTION, THE TAXPAYER SHALL BE NOTIFIED OF THE PROPOSED CORRECTION AND THE TAXPAYER MAY APPEAL THE PROPOSED CORRECTION PURSUANT TO SECTION 42-16252.

Sec. 12. Retroactive application

- A. Sections 2, 3, 6, 7, 10 and 11 of this act apply retroactively to from and after July 23, 2014.
- B. Sections 8 and 9 of this act apply retroactively to from and after December 31, 2014.
- C. Sections 4 and 5 of this act apply retroactively to from and after June 30, 2015.

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