

State of Arizona
House of Representatives
Fifty-fourth Legislature
First Regular Session
2019

CHAPTER 50
HOUSE BILL 2109

AN ACT

AMENDING SECTION 42-6106, ARIZONA REVISED STATUTES; RELATING TO COUNTY
EXCISE TAXES.

(TEXT OF BILL BEGINS ON NEXT PAGE)

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

2 Section 1. Section 42-6106, Arizona Revised Statutes, is amended to
3 read:

4 42-6106. County transportation excise tax

5 A. If approved by the qualified electors voting at a countywide
6 election, the regional transportation authority in any county shall levy
7 and the department shall collect a transportation excise tax up to the
8 rate authorized by this section in addition to all other taxes.

9 B. The tax shall be levied and collected:

10 1. At a rate ~~of~~ THAT, BY ITSELF OR TOGETHER WITH ANY TAX IMPOSED
11 PURSUANT TO SECTION 42-6107, IS not more than ~~ten per cent~~ TWENTY PERCENT
12 of the transaction privilege tax rate prescribed by section 42-5010,
13 subsection A in effect on January 1, 1990 to each person engaging or
14 continuing in the county in a business taxed under chapter 5, article 1 of
15 this title.

16 2. At a rate ~~of~~ THAT, BY ITSELF OR TOGETHER WITH ANY TAX IMPOSED
17 PURSUANT TO SECTION 42-6107, IS not more than ~~ten per cent~~ TWENTY PERCENT
18 of the rate prescribed by section 42-5352, subsection A.

19 3. On the use or consumption of electricity or natural gas by
20 retail electric or natural gas customers in the county who are subject to
21 use tax under section 42-5155, at a rate equal to the transaction
22 privilege tax rate under paragraph 1 OF THIS SUBSECTION applying to
23 persons engaging or continuing in the county in the utilities transaction
24 privilege tax classification.

25 C. Any subsequent reduction in the transaction privilege tax rate
26 prescribed by chapter 5, article 1 of this title shall not reduce the tax
27 that is approved and collected as prescribed in this section. The
28 department shall collect the tax at a variable rate if the variable rate
29 is specified in the ballot proposition. The department shall collect the
30 tax at a modified rate if approved by a majority of the qualified electors
31 voting.

32 D. The net revenues collected under this section:

33 1. In counties with a population exceeding four hundred thousand
34 persons, shall be deposited in the regional transportation fund pursuant
35 to section 48-5307.

36 2. In counties with a population of four hundred thousand or fewer
37 persons, shall be deposited in the public transportation authority fund
38 pursuant to section 28-9142 or the regional transportation fund pursuant
39 to section 48-5307 or shall be allocated between both funds.

40 E. The tax shall be levied under this section beginning January 1
41 or July 1, whichever date occurs first after approval by the voters, and
42 may be in effect for a period of not more than twenty years.

H.B. 2109

APPROVED BY THE GOVERNOR APRIL 9, 2019.

FILED IN THE OFFICE OF THE SECRETARY OF STATE APRIL 9, 2019.