REFERENCE TITLE: county transportation excise tax.

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

HB 2109

Introduced by
Representative Shope

AN ACT

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

(TEXT OF BILL BEGINS ON NEXT PAGE)

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

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

42-6106. County transportation excise tax

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

B. The tax shall be levied and collected:

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

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

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

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

D. The net revenues collected under this section:

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

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

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