CHAPTER 154

HOUSE BILL 2409

AN ACT

AMENDING SECTION 48-3715.02, ARIZONA REVISED STATUTES; AMENDING LAWS 1994, CHAPTER 278, SECTION 14, AS AMENDED BY LAWS 1996, CHAPTER 308, SECTION 23 AND LAWS 2015, CHAPTER 224, SECTION 2; RELATING TO MULTI-COUNTY WATER CONSERVATION DISTRICTS.

(TEXT OF BILL BEGINS ON NEXT PAGE)
Be it enacted by the Legislature of the State of Arizona:

Section 1. Section 48-3715.02, Arizona Revised Statutes, is amended to read:

48-3715.02. Tax levy for water storage

A. Until January 1, 1997, the following applies:

1. On or before August 19, 1991, August 17, 1992, August 16, 1993, August 15, 1994 and August 21, 1995 the district board shall fix the amount to be raised by direct taxation in the respective tax year for the purpose of carrying out section 48-3713, subsection B, paragraphs 7 and 8 and shall levy a tax, based on the assessed valuation certified under section 48-3715, sufficient to raise that amount, except that this tax shall not:

(a) Exceed four-cents $.04 per one-hundred-dollars $100 of assessed valuation in the district.

(b) Be levied in any county in the district in which the annual water allocation by the United States secretary of the interior of central Arizona project water for municipal and industrial uses is less than fifty thousand acre-feet.

2. The district board shall certify the tax rate to the board of supervisors of each county in the district in which the district board levies this tax, and the boards of supervisors at the time of levying general county taxes shall levy and cause to be collected taxes on the taxable property in the county at the tax rate fixed by the district board. The tax when collected shall be deposited, pursuant to sections 35-146 and 35-147, in the state water storage fund established by section 45-897.01. All taxes levied pursuant to this section in counties having a population greater than five hundred thousand but less than one million five hundred thousand persons shall be deposited in account A of the fund established by section 45-897.01. All taxes levied pursuant to this section in counties having a population greater than one million five hundred thousand persons shall be deposited in account B of the fund.

B. Beginning in 1996, in addition to the tax authorized in sections 48-3713 and 48-3715, on or before the second Monday in August of each year, the district board shall fix the amount to be raised by direct taxation in the respective tax year for the purpose of carrying out section 48-3715.03 and shall levy a tax based on the assessed valuation certified under section 48-3715 sufficient to raise that amount, except that through December 31, 2024, this tax shall not exceed four-cents $.04 per one-hundred-dollars $100 of assessed valuation in the district. Beginning from and after December 31, 2024, the tax levied pursuant to this subsection shall not exceed three-cents $.03 per one hundred-dollars $100 of assessed valuation in the district.
C. The district board shall certify the tax rate fixed pursuant to subsection B of this section to the board of supervisors of each county in the district, and the boards of supervisors at the time of levying general county taxes shall levy and cause to be collected taxes on the taxable property in the county at the tax rate fixed by the district board. The tax when collected shall be deposited, pursuant to sections 35-146 and 35-147, and credited as prescribed by section 48-3715.03.

Sec. 2. Laws 1994, chapter 278, section 14, as amended by Laws 1996, chapter 308, section 23 and Laws 2015, chapter 224, section 2, is amended to read:

Sec. 14. Delayed repeal

Section 48-3715.02, Arizona Revised Statutes, is repealed from and after January 1, 2035.

APPROVED BY THE GOVERNOR APRIL 18, 2022.