

REFERENCE TITLE: state income tax; phase-out

State of Arizona  
Senate  
Fifty-fifth Legislature  
First Regular Session  
2021

## **SCR 1040**

Introduced by  
Senators Petersen: Livingston

A CONCURRENT RESOLUTION

ENACTING AND ORDERING THE SUBMISSION TO THE PEOPLE OF A MEASURE RELATING  
TO INDIVIDUAL INCOME TAX.

(TEXT OF BILL BEGINS ON NEXT PAGE)

1 Be it resolved by the Senate of the State of Arizona, the House of  
 2 Representatives concurring:  
 3 1. Under the power of the referendum, as vested in the Legislature,  
 4 the following measure, relating to individual income tax, is enacted to  
 5 become valid as a law if approved by the voters and on proclamation of the  
 6 Governor:

7 AN ACT

8 AMENDING SECTION 43-1011, ARIZONA REVISED STATUTES; RELATING  
 9 TO INDIVIDUAL INCOME TAX.

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

11 Section 1. Section 43-1011, Arizona Revised Statutes,  
 12 is amended to read:

13 43-1011. Taxes and tax rates

14 A. There shall be levied, collected and paid for each  
 15 taxable year on the entire taxable income of every resident  
 16 of this state and on the entire taxable income of every  
 17 nonresident that is derived from sources within this state  
 18 taxes determined in the following manner:

19 1. For taxable years beginning from and after  
 20 December 31, 1996 through December 31, 1997:

21 (a) In the case of a single person or a married  
 22 person filing separately:

<u>If taxable income is:</u>	<u>The tax is:</u>
\$0 - \$10,000	2.90% of taxable income
\$10,001 - \$25,000	\$290, plus 3.30% of the excess over \$10,000
\$25,001 - \$50,000	\$785, plus 3.90% of the excess over \$25,000
\$50,001 - \$150,000	\$1,760, plus 4.80% of the excess over \$50,000
\$150,001 and over	\$6,560, plus 5.17% of the excess over \$150,000

33 (b) In the case of a married couple filing a joint  
 34 return or a single person who is a head of a household:

<u>If taxable income is:</u>	<u>The tax is:</u>
\$0 - \$20,000	2.90% of taxable income
\$20,001 - \$50,000	\$580, plus 3.30% of the excess over \$20,000
\$50,001 - \$100,000	\$1,570, plus 3.90% of the excess over \$50,000
\$100,001 - \$300,000	\$3,520, plus 4.80% of the excess over \$100,000
\$300,001 and over	\$13,120, plus 5.17% of the excess over \$300,000

1	2. For taxable years beginning from and after	
2	December 31, 1997 through December 31, 1998:	
3	(a) In the case of a single person or a married	
4	person filing separately:	
5	<u>If taxable income is:</u>	<u>The tax is:</u>
6	\$0 - \$10,000	2.88% of taxable income
7	\$10,001 - \$25,000	\$288, plus 3.24% of the
8		excess over \$10,000
9	\$25,001 - \$50,000	\$774, plus 3.82% of the
10		excess over \$25,000
11	\$50,001 - \$150,000	\$1,729, plus 4.74% of
12		the excess over \$50,000
13	\$150,001 and over	\$6,469, plus 5.10% of
14		the excess over \$150,000
15	(b) In the case of a married couple filing a joint	
16	return or a single person who is a head of a household:	
17	<u>If taxable income is:</u>	<u>The tax is:</u>
18	\$0 - \$20,000	2.88% of taxable income
19	\$20,001 - \$50,000	\$576, plus 3.24% of the
20		excess over \$20,000
21	\$50,001 - \$100,000	\$1,548, plus 3.82% of
22		the excess over \$50,000
23	\$100,001 - \$300,000	\$3,458, plus 4.74% of
24		the excess over \$100,000
25	\$300,001 and over	\$12,938, plus 5.10% of
26		the excess over \$300,000
27	3. For taxable years beginning from and after	
28	December 31, 1998 through December 31, 2005:	
29	(a) In the case of a single person or a married	
30	person filing separately:	
31	<u>If taxable income is:</u>	<u>The tax is:</u>
32	\$0 - \$10,000	2.87% of taxable income
33	\$10,001 - \$25,000	\$287, plus 3.20% of the
34		excess over \$10,000
35	\$25,001 - \$50,000	\$767, plus 3.74% of the
36		excess over \$25,000
37	\$50,001 - \$150,000	\$1,702, plus 4.72% of the
38		excess over \$50,000
39	\$150,001 and over	\$6,422, plus 5.04% of the
40		excess over \$150,000

1 (b) In the case of a married couple filing a joint  
 2 return or a single person who is a head of a household:

<u>If taxable income is:</u>	<u>The tax is:</u>
3 \$0 - \$20,000	2.87% of taxable income
4 \$20,001 - \$50,000	\$574, plus 3.20% of the
5	excess over \$20,000
6 \$50,001 - \$100,000	\$1,534, plus 3.74% of the
7	excess over \$50,000
8 \$100,001 - \$300,000	\$3,404, plus 4.72% of the
9	excess over \$100,000
10 \$300,001 and over	\$12,844, plus 5.04% of the
11	excess over \$300,000
12	

13 4. For taxable years beginning from and after December  
 14 31, 2005 through December 31, 2006:

15 (a) In the case of a single person or a married person  
 16 filing separately:

<u>If taxable income is:</u>	<u>The tax is:</u>
17 \$0 - \$10,000	2.73% of taxable income
18 \$10,001 - \$25,000	\$273, plus 3.04% of the
19	excess over \$10,000
20 \$25,001 - \$50,000	\$729, plus 3.55% of the
21	excess over \$25,000
22 \$50,001 - \$150,000	\$1,617, plus 4.48% of the
23	excess over \$50,000
24 \$150,001 and over	\$6,097, plus 4.79% of the
25	excess over \$150,000
26	

27 (b) In the case of a married couple filing a joint  
 28 return or a single person who is a head of a household:

<u>If taxable income is:</u>	<u>The tax is:</u>
29 \$0 - \$20,000	2.73% of taxable income
30 \$20,001 - \$50,000	\$546, plus 3.04% of the
31	excess over \$20,000
32 \$50,001 - \$100,000	\$1,458, plus 3.55% of the
33	excess over \$50,000
34 \$100,001 - \$300,000	\$3,233, plus 4.48% of the
35	excess over \$100,000
36 \$300,001 and over	\$12,193, plus 4.79% of the
37	excess over \$300,000
38	

39 5. Subject to subsections B and C of this section, for  
 40 taxable years beginning from and after December 31, 2006  
 41 through December 31, 2018:

1 (a) In the case of a single person or a married person filing  
 2 separately:  
 3 If taxable income is: The tax is:  
 4 \$0 - \$10,000 2.59% of taxable income  
 5 \$10,001 - \$25,000 \$259, plus 2.88% of the  
 6 excess over \$10,000  
 7 \$25,001 - \$50,000 \$691, plus 3.36% of the  
 8 excess over \$25,000  
 9 \$50,001 - \$150,000 \$1,531, plus 4.24% of the  
 10 over \$50,000  
 11 \$150,001 and over \$5,771, plus 4.54% of the  
 12 excess over \$150,000

13 (b) In the case of a married couple filing a joint  
 14 return or a single person who is a head of a household:  
 15 If taxable income is: The tax is:  
 16 \$0 - \$20,000 2.59% of taxable income  
 17 \$20,001 - \$50,000 \$518, plus 2.88% of the  
 18 excess over \$20,000  
 19 \$50,001 - \$100,000 \$1,382, plus 3.36% of the  
 20 excess over \$50,000  
 21 \$100,001 - \$300,000 \$3,062, plus 4.24% of the  
 22 excess over \$100,000  
 23 \$300,001 and over \$11,542, plus 4.54% of  
 24 the excess over \$300,000

25 6. Subject to subsection D of this section, for taxable  
 26 years beginning from and after December 31, 2018 **THROUGH**  
 27 **DECEMBER 31, 2022:**

28 (a) in the case of a single person or a married person  
 29 filing separately:  
 30 If taxable income is: The tax is:  
 31 \$0 - \$26,500 2.59% of taxable income  
 32 \$26,501 - \$53,000 \$686, plus 3.34% of the  
 33 amount over \$26,500  
 34 \$53,001 - \$159,000 \$1,571, plus 4.17% of the  
 35 amount over \$53,000  
 36 \$159,001 and over \$5,991, plus 4.50% of the  
 37 Amount over \$159,000

38 (b) In the case of a married couple filing a joint  
 39 return or a single person who is a head of a household:  
 40 If taxable income is: The tax is:  
 41 \$0 - \$53,000 2.59% of taxable income  
 42 \$53,001 - \$106,000 \$1,373, plus 3.34% of the  
 43 amount over \$53,000

1	\$106,001 - \$318,000	\$3,143, plus 4.17% of the
2		amount over \$106,000
3	\$318,001 and over	\$11,983, plus 4.50% of the
4		amount over \$318,000

5           7. SUBJECT TO SUBSECTION D OF THIS SECTION, FOR TAXABLE  
6 YEARS BEGINNING FROM AND AFTER DECEMBER 31, 2022 THROUGH  
7 DECEMBER 31, 2023:

8           (a) IN THE CASE OF A SINGLE PERSON OR A MARRIED PERSON  
9 FILING SEPARATELY:

10	<u>IF TAXABLE INCOME IS:</u>	<u>THE TAX IS:</u>
11	\$0 - \$26,500	2.33% OF TAXABLE INCOME
12	\$26,501 - \$53,000	\$617, PLUS 3.01% OF THE
13		AMOUNT OVER \$26,500
14	\$53,001 - \$159,000	\$1,415, PLUS 3.75% OF THE
15		AMOUNT OVER \$53,000
16	\$159,001 AND OVER	\$5,390, PLUS 4.05% OF THE
17		AMOUNT OVER \$159,000

18           (b) IN THE CASE OF A MARRIED COUPLE FILING A JOINT  
19 RETURN OR A SINGLE PERSON WHO IS A HEAD OF A HOUSEHOLD:

20	<u>IF TAXABLE INCOME IS:</u>	<u>THE TAX IS:</u>
21	\$0 - \$53,000	2.33% OF TAXABLE INCOME
22	\$53,001 - \$106,000	\$1,182, PLUS 3.01% OF THE
23		AMOUNT OVER \$53,000
24	\$106,001 - \$318,000	\$2,777, PLUS 3.75% OF THE
25		AMOUNT OVER \$106,000
26	\$318,001 AND OVER	\$10,727, PLUS 4.05% OF THE
27		AMOUNT OVER \$318,000

28           8. SUBJECT TO SUBSECTION D OF THIS SECTION, FOR TAXABLE  
29 YEARS BEGINNING FROM AND AFTER DECEMBER 31, 2023 THROUGH  
30 DECEMBER 31, 2024:

31           (a) IN THE CASE OF A SINGLE PERSON OR A MARRIED PERSON  
32 FILING SEPARATELY:

33	<u>IF TAXABLE INCOME IS:</u>	<u>THE TAX IS:</u>
34	\$0 - \$26,500	2.07% OF TAXABLE INCOME
35	\$26,501 - \$53,000	\$549, PLUS 2.67% OF THE
36		AMOUNT OVER \$26,500
37	\$53,001 - \$159,000	\$1,256, PLUS 3.34% OF THE
38		AMOUNT OVER \$53,000
39	\$159,001 AND OVER	\$4,796, PLUS 3.6% OF THE
40		AMOUNT OVER \$159,000

1 (b) IN THE CASE OF A MARRIED COUPLE FILING A JOINT  
2 RETURN OR A SINGLE PERSON WHO IS A HEAD OF A HOUSEHOLD:  
3 IF TAXABLE INCOME IS: THE TAX IS:  
4 \$0 - \$53,000 2.07% OF TAXABLE INCOME  
5 \$53,001 - \$106,000 \$1,097, PLUS 2.67% OF THE  
6 AMOUNT OVER \$53,000  
7 \$106,001 - \$318,000 \$2,512, PLUS 3.34% OF THE  
8 AMOUNT OVER \$106,000  
9 \$318,001 AND OVER \$9,593, PLUS 3.6% OF THE  
10 AMOUNT OVER \$318,000

11 9. SUBJECT TO SUBSECTION D OF THIS SECTION, FOR TAXABLE  
12 YEARS BEGINNING FROM AND AFTER DECEMBER 31, 2024 THROUGH  
13 DECEMBER 31, 2025:

14 (a) IN THE CASE OF A SINGLE PERSON OR A MARRIED PERSON  
15 FILING SEPARATELY:  
16 IF TAXABLE INCOME IS: THE TAX IS:  
17 \$0 - \$26,500 1.81% OF TAXABLE INCOME  
18 \$26,501 - \$53,000 \$480, PLUS 2.34% OF THE  
19 AMOUNT OVER \$26,500  
20 \$53,001 - \$159,000 \$1,100, PLUS 2.92% OF THE  
21 AMOUNT OVER \$53,000  
22 \$159,001 AND OVER \$4,195, PLUS 3.15% OF THE  
23 AMOUNT OVER \$159,000

24 (b) IN THE CASE OF A MARRIED COUPLE FILING A JOINT  
25 RETURN OR A SINGLE PERSON WHO IS A HEAD OF A HOUSEHOLD:  
26 IF TAXABLE INCOME IS: THE TAX IS:  
27 \$0 - \$53,000 1.81% OF TAXABLE INCOME  
28 \$53,001 - \$106,000 \$959, PLUS 2.34% OF THE  
29 AMOUNT OVER \$53,000  
30 \$106,001 - \$318,000 \$2,199, PLUS 2.92% OF THE  
31 AMOUNT OVER \$106,000  
32 \$318,001 AND OVER \$8,390, PLUS 3.15% OF THE  
33 AMOUNT OVER \$318,000

34 10. SUBJECT TO SUBSECTION D OF THIS SECTION, FOR  
35 TAXABLE YEARS BEGINNING FROM AND AFTER DECEMBER 31, 2025  
36 THROUGH DECEMBER 31, 2026:

37 (a) IN THE CASE OF A SINGLE PERSON OR A MARRIED PERSON  
38 FILING SEPARATELY:  
39 IF TAXABLE INCOME IS: THE TAX IS:  
40 \$0 - \$26,500 1.55% OF TAXABLE INCOME  
41 \$26,501 - \$53,000 \$411, PLUS 2% OF THE  
42 AMOUNT OVER \$26,500  
43 \$53,001 - \$159,000 \$941, PLUS 2.5% OF THE  
44 AMOUNT OVER \$53,000

1	\$159,001 AND OVER	\$3,591, PLUS 2.7% OF THE
2		AMOUNT OVER \$159,000
3	(b) IN THE CASE OF A MARRIED COUPLE FILING A JOINT	
4	RETURN OR A SINGLE PERSON WHO IS A HEAD OF A HOUSEHOLD:	
5	<u>IF TAXABLE INCOME IS:</u>	<u>THE TAX IS:</u>
6	\$0 - \$53,000	1.55% OF TAXABLE INCOME
7	\$53,001 - \$106,000	\$822, PLUS 2% OF THE
8		AMOUNT OVER \$53,000
9	\$106,001 - \$318,000	\$1,881, PLUS 2.5% OF THE
10		AMOUNT OVER \$106,000
11	\$318,001 AND OVER	\$7,181, PLUS 2.7% OF THE
12		AMOUNT OVER \$318,000
13	11. SUBJECT TO SUBSECTION D OF THIS SECTION, FOR	
14	TAXABLE YEARS BEGINNING FROM AND AFTER DECEMBER 31, 2026	
15	THROUGH DECEMBER 31, 2027:	
16	(a) IN THE CASE OF A SINGLE PERSON OR A MARRIED PERSON	
17	FILING SEPARATELY:	
18	<u>IF TAXABLE INCOME IS:</u>	<u>THE TAX IS:</u>
19	\$0 - \$26,500	1.3% OF TAXABLE INCOME
20	\$26,501 - \$53,000	\$345, PLUS 1.67% OF THE
21		AMOUNT OVER \$26,500
22	\$53,001 - \$159,000	\$787, PLUS 2.09% OF THE
23		AMOUNT OVER \$53,000
24	\$159,001 AND OVER	\$3,002, PLUS 2.25% OF THE
25		AMOUNT OVER \$159,000
26	(b) IN THE CASE OF A MARRIED COUPLE FILING A JOINT	
27	RETURN OR A SINGLE PERSON WHO IS A HEAD OF A HOUSEHOLD:	
28	<u>IF TAXABLE INCOME IS:</u>	<u>THE TAX IS:</u>
29	\$0 - \$53,000	1.3% OF TAXABLE INCOME
30	\$53,001 - \$106,000	\$689, PLUS 1.67% OF THE
31		AMOUNT OVER \$53,000
32	\$106,001 - \$318,000	\$1,574, PLUS 2.09% OF THE
33		AMOUNT OVER \$106,000
34	\$318,001 AND OVER	\$6,005, PLUS 2.25 OF THE
35		AMOUNT OVER \$318,000
36	12. SUBJECT TO SUBSECTION D OF THIS SECTION, FOR	
37	TAXABLE YEARS BEGINNING FROM AND AFTER DECEMBER 31, 2027	
38	THROUGH DECEMBER 31, 2028:	
39	(a) IN THE CASE OF A SINGLE PERSON OR A MARRIED PERSON	
40	FILING SEPARATELY:	
41	<u>IF TAXABLE INCOME IS:</u>	<u>THE TAX IS:</u>
42	\$0 - \$26,500	1.04% OF TAXABLE INCOME
43	\$26,501 - \$53,000	\$276, PLUS 1.34% OF THE
44		AMOUNT OVER \$26,500
45	\$53,001 - \$159,000	\$631, PLUS 1.67% OF THE
46		AMOUNT OVER \$53,000



1	\$159,001 AND OVER	\$2,401, PLUS 1.8% OF THE
2		AMOUNT OVER \$159,000
3	(b) IN THE CASE OF A MARRIED COUPLE FILING A JOINT	
4	RETURN OR A SINGLE PERSON WHO IS A HEAD OF A HOUSEHOLD:	
5	<u>IF TAXABLE INCOME IS:</u>	<u>THE TAX IS:</u>
6	\$0 - \$53,000	1.04% OF TAXABLE INCOME
7	\$53,001 - \$106,000	\$551, PLUS 1.34% OF THE
8		AMOUNT OVER \$53,000
9	\$106,001 - \$318,000	\$1,261, PLUS 1.67% OF THE
10		AMOUNT OVER \$106,000
11	\$318,001 AND OVER	\$4,802, PLUS 1.8% OF THE
12		AMOUNT OVER \$318,000
13	13. SUBJECT TO SUBSECTION D OF THIS SECTION, FOR	
14	TAXABLE YEARS BEGINNING FROM AND AFTER DECEMBER 31, 2028	
15	THROUGH DECEMBER 31, 2029:	
16	(a) IN THE CASE OF A SINGLE PERSON OR A MARRIED PERSON	
17	FILING SEPARATELY:	
18	<u>IF TAXABLE INCOME IS:</u>	<u>THE TAX IS:</u>
19	\$0 - \$26,500	.78% OF TAXABLE INCOME
20	\$26,501 - \$53,000	\$207, PLUS 1% OF THE
21		AMOUNT OVER \$26,500
22	\$53,001 - \$159,000	\$472, PLUS 1.25% OF THE
23		AMOUNT OVER \$53,000
24	\$159,001 AND OVER	\$1,797, PLUS 1.35% OF THE
25		AMOUNT OVER \$159,000
26	(b) IN THE CASE OF A MARRIED COUPLE FILING A JOINT	
27	RETURN OR A SINGLE PERSON WHO IS A HEAD OF A HOUSEHOLD:	
28	<u>IF TAXABLE INCOME IS:</u>	<u>THE TAX IS:</u>
29	\$0 - \$53,000	.78% OF TAXABLE INCOME
30	\$53,001 - \$106,000	\$413, PLUS 1% OF THE
31		AMOUNT OVER \$53,000
32	\$106,001 - \$318,000	\$943, PLUS 1.25% OF THE
33		AMOUNT OVER \$106,000
34	\$318,001 AND OVER	\$3,593, PLUS 1.35% OF THE
35		AMOUNT OVER \$318,000
36	14. SUBJECT TO SUBSECTION D OF THIS SECTION, FOR	
37	TAXABLE YEARS BEGINNING FROM AND AFTER DECEMBER 31, 2029	
38	THROUGH DECEMBER 2030:	
39	(a) IN THE CASE OF A SINGLE PERSON OR A MARRIED PERSON	
40	FILING SEPARATELY:	
41	<u>IF TAXABLE INCOME IS:</u>	<u>THE TAX IS:</u>
42	\$0 - \$26,500	.52% OF TAXABLE INCOME
43	\$26,501 - \$53,000	\$138, PLUS .67% OF THE
44		AMOUNT OVER \$26,500

1	\$53,001 - \$159,000	\$315, PLUS .83% OF THE
2		AMOUNT OVER \$53,000
3	\$159,001 AND OVER	\$1,195, PLUS .9% OF THE
4		AMOUNT OVER \$159,000
5	(b) IN THE CASE OF A MARRIED COUPLE FILING A JOINT	
6	RETURN OR A SINGLE PERSON WHO IS A HEAD OF A HOUSEHOLD:	
7	<u>IF TAXABLE INCOME IS:</u>	<u>THE TAX IS:</u>
8	\$0 - \$53,000	.52% OF TAXABLE INCOME
9	\$53,001 - \$106,000	\$276, PLUS .67% OF THE
10		AMOUNT OVER \$53,000
11	\$106,001 - \$318,000	\$631, PLUS .83% OF THE
12		AMOUNT OVER \$106,000
13	\$318,001 AND OVER	\$2,390, PLUS .9% OF THE
14		AMOUNT OVER \$318,000

15. SUBJECT TO SUBSECTION D OF THIS SECTION, FOR TAXABLE YEARS BEGINNING FROM AND AFTER DECEMBER 31, 2030 THROUGH DECEMBER 31, 2031:

18	(a) IN THE CASE OF A SINGLE PERSON OR A MARRIED PERSON	
19	FILING SEPARATELY:	
20	<u>IF TAXABLE INCOME IS:</u>	<u>THE TAX IS:</u>
21	\$0 - \$26,500	.26% OF TAXABLE INCOME
22	\$26,501 - \$53,000	\$69, PLUS .33% OF THE
23		AMOUNT OVER \$26,500
24	\$53,001 - \$159,000	\$156, PLUS .42% OF THE
25		AMOUNT OVER \$53,000
26	\$159,001 AND OVER	\$602, PLUS .45% OF THE
27		AMOUNT OVER \$159,000

28	(b) IN THE CASE OF A MARRIED COUPLE FILING A JOINT	
29	RETURN OR A SINGLE PERSON WHO IS A HEAD OF A HOUSEHOLD:	
30	<u>IF TAXABLE INCOME IS:</u>	<u>THE TAX IS:</u>
31	\$0 - \$53,000	.26% OF TAXABLE INCOME
32	\$53,001 - \$106,000	\$137, PLUS .33% OF THE
33		AMOUNT OVER \$53,000
34	\$106,001 - \$318,000	\$313, PLUS .42% OF THE
35		AMOUNT OVER \$106,000
36	\$318,001 AND OVER	\$1,203, PLUS .45% OF THE
37		AMOUNT OVER \$318,000

16. SUBJECT TO SUBSECTION D OF THIS SECTION, FOR TAXABLE YEARS BEGINNING FROM AND AFTER DECEMBER 31, 2031:

(a) IN THE CASE OF A SINGLE PERSON OR A MARRIED PERSON FILING SEPARATELY, THE TAX IS ZERO.

(b) IN THE CASE OF A MARRIED COUPLE FILING A JOINT RETURN OR A SINGLE PERSON WHO IS A HEAD OF A HOUSEHOLD, THE TAX IS ZERO.

1           B. For the taxable year beginning from and after  
2 December 31, 2014 through December 31, 2015, the department  
3 shall adjust the income dollar amounts for each rate bracket  
4 prescribed by subsection A, paragraph 5 of this section  
5 according to the average annual change in the metropolitan  
6 Phoenix consumer price index published by the United States  
7 department of labor, bureau of labor statistics. The revised  
8 dollar amounts shall be raised to the nearest whole dollar.  
9 The income dollar amounts for each rate bracket may not be  
10 revised below the amounts prescribed in the prior taxable  
11 year.

12           C. For each taxable year beginning from and after  
13 December 31, 2015 through December 31, 2018, the department  
14 shall adjust the income dollar amounts for each rate bracket  
15 prescribed by subsection A, paragraph 5 of this section  
16 according to the average annual change in the metropolitan  
17 Phoenix consumer price index published by the United States  
18 department of labor, bureau of labor statistics. The revised  
19 dollar amounts shall be raised to the nearest whole dollar.  
20 The income dollar amounts for each rate bracket may not be  
21 revised below the amounts prescribed in the prior taxable  
22 year.

23           D. For each taxable year beginning from and after  
24 December 31, 2019 THROUGH DECEMBER 31, 2031, the department  
25 shall adjust the income dollar amount for each rate bracket  
26 prescribed by subsection A, paragraph 6 of this section  
27 according to the average annual change in the metropolitan  
28 Phoenix consumer price index published by the United States  
29 department of labor, bureau of labor statistics. The revised  
30 dollar amounts shall be raised to the nearest whole dollar.  
31 The income dollar amounts for each rate bracket may not be  
32 revised below the amounts prescribed in the prior taxable  
33 year.

34           2. The Secretary of State shall submit this proposition to the  
35 voters at the next general election as provided by article IV, part 1,  
36 section 1, Constitution of Arizona.