

House Engrossed Senate Bill

~~community facilities districts.~~
(now: conformity; internal revenue code)

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

CHAPTER 232
SENATE BILL 1752

AN ACT

AMENDING SECTIONS 42-1001 AND 43-105, ARIZONA REVISED STATUTES; RELATING
TO TAXATION.

(TEXT OF BILL BEGINS ON NEXT PAGE)

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

2 Section 1. Section 42-1001, Arizona Revised Statutes, is amended to
3 read:

4 42-1001. Definitions

5 In this title, unless the context otherwise requires:

6 1. "Board" or "state board" means either the state board of tax
7 appeals or the state board of equalization, as applicable.

8 2. "Court" means the tax court or superior court, whichever is
9 applicable.

10 3. "Department" means the department of revenue.

11 4. "Director" means the director of the department.

12 5. "Electronically send" or "send electronically" means to send by
13 either email or the use of an electronic portal.

14 6. "Electronic portal" means a secure location on a website
15 established by the department that requires the receiver to enter a
16 password to access.

17 7. "Email" means:

18 (a) An electronic transmission of a message to an email address.

19 (b) If the message contains confidential information, the
20 electronic transmission of a message to an email address using encryption
21 software that requires the receiver to enter a password before the message
22 can be retrieved and viewed.

23 8. "Internal revenue code" means the United States internal revenue
24 code of 1986, as amended and in effect as of ~~January 1, 2020~~ MARCH 11, 2020
25 2021, including those provisions that became effective during ~~2019~~ 2020
26 with the specific adoption of their retroactive effective dates but
27 excluding all changes to the code enacted after ~~January 1, 2020~~ MARCH 11,
28 2021.

29 Sec. 2. Section 43-105, Arizona Revised Statutes, is amended to
30 read:

31 43-105. Internal revenue code; definition; application

32 A. FOR THE PURPOSES OF COMPUTING INCOME TAX PURSUANT TO THIS TITLE,
33 FOR TAXABLE YEARS BEGINNING FROM AND AFTER DECEMBER 31, 2020, "INTERNAL
34 REVENUE CODE" MEANS THE UNITED STATES INTERNAL REVENUE CODE OF 1986, AS
35 AMENDED, IN EFFECT ON MARCH 11, 2021, INCLUDING THOSE PROVISIONS THAT
36 BECAME EFFECTIVE DURING 2020 WITH THE SPECIFIC ADOPTION OF ALL RETROACTIVE
37 EFFECTIVE DATES, BUT EXCLUDING ANY CHANGES TO THE CODE ENACTED AFTER
38 MARCH 11, 2021.

39 ~~A.~~ B. For the purposes of computing income tax pursuant to this
40 title, for taxable years beginning from and after December 31, 2019
41 THROUGH DECEMBER 31, 2020, "internal revenue code" means the United States
42 internal revenue code of 1986, as amended, in effect on January 1, 2020,
43 including those provisions that became effective during 2019 with the
44 specific adoption of all retroactive effective dates, ~~but excluding any~~
45 ~~changes to the code enacted after January 1, 2020~~ AND INCLUDING THOSE

1 PROVISIONS OF THE FAMILIES FIRST CORONAVIRUS RESPONSE ACT (P.L. 116-127),
2 THE CORONAVIRUS AID, RELIEF, AND ECONOMIC SECURITY ACT (P.L. 116-136), THE
3 PAYCHECK PROTECTION PROGRAM FLEXIBILITY ACT OF 2020 (P.L. 116-142), THE
4 CONSOLIDATED APPROPRIATIONS ACT, 2021 (P.L. 116-260) AND THE AMERICAN
5 RESCUE PLAN ACT OF 2021 (P.L. 117-2) THAT ARE RETROACTIVELY EFFECTIVE
6 DURING TAXABLE YEARS BEGINNING FROM AND AFTER DECEMBER 31, 2019 THROUGH
7 DECEMBER 31, 2020.

8 ~~B.~~ C. For the purposes of computing income tax pursuant to this
9 title, for taxable years beginning from and after December 31, 2018
10 through December 31, 2019, "internal revenue code" means the United States
11 internal revenue code of 1986, as amended, in effect on January 1, 2019,
12 including those provisions that became effective during 2018 with the
13 specific adoption of all retroactive effective dates, and including those
14 provisions of the taxpayer first act (P.L. 116-25), ~~and~~ the further
15 consolidated appropriations act, 2020 (P.L. 116-94), THE CORONAVIRUS AID,
16 RELIEF, AND ECONOMIC SECURITY ACT (P.L. 116-136) AND THE CONSOLIDATED
17 APPROPRIATIONS ACT, 2021 (P.L. 116-260) that are retroactively effective
18 during taxable years beginning from and after December 31, 2018 through
19 December 31, 2019.

20 ~~C.~~ D. For the purposes of computing income tax pursuant to this
21 title, for taxable years beginning from and after December 31, 2017
22 through December 31, 2018, "internal revenue code" means the United States
23 internal revenue code of 1986, as amended, in effect on January 1, 2018,
24 including those provisions that became effective during 2017 with the
25 specific adoption of all retroactive effective dates, and including those
26 provisions of the bipartisan budget act of 2018 (P.L. 115-123), the
27 consolidated appropriations act, 2018 (P.L. 115-141), ~~and~~ the further
28 consolidated appropriations act, 2020 (P.L. 116-94), THE CORONAVIRUS AID,
29 RELIEF, AND ECONOMIC SECURITY ACT (P.L. 116-136) AND THE CONSOLIDATED
30 APPROPRIATIONS ACT, 2021 (P.L. 116-260) that are retroactively effective
31 during taxable years beginning from and after December 31, 2017 through
32 December 31, 2018.

33 ~~D.~~ E. For the purposes of computing income tax pursuant to this
34 title, for taxable years beginning from and after December 31, 2016
35 through December 31, 2017, "internal revenue code" means the United States
36 internal revenue code of 1986, as amended, in effect on January 1, 2017,
37 including those provisions that became effective during 2016 with the
38 specific adoption of all federal retroactive effective dates, and
39 including those provisions of the disaster tax relief and airport and
40 airway extension act of 2017 (P.L. 115-63), the tax cuts and jobs act
41 (P.L. 115-97), the bipartisan budget act of 2018 (P.L. 115-123), the
42 consolidated appropriations act, 2018 (P.L. 115-141), ~~and~~ the further
43 consolidated appropriations act, 2020 (P.L. 116-94) AND THE CORONAVIRUS
44 AID, RELIEF, AND ECONOMIC SECURITY ACT (P.L. 116-136) that are

1 retroactively effective during taxable years beginning from and after
2 December 31, 2016 through December 31, 2017.

3 ~~F.~~ F. For the purposes of computing income tax pursuant to this
4 title, for taxable years beginning from and after December 31, 2015
5 through December 31, 2016, "internal revenue code" means the United States
6 internal revenue code of 1986, as amended, in effect on January 1, 2016,
7 including those provisions that became effective during 2015 with the
8 specific adoption of all federal retroactive effective dates, and
9 including those provisions of the United States appreciation for olympians
10 and paralympians act of 2016 (P.L. 114-239), the tax cuts and jobs act
11 (P.L. 115-97), the consolidated appropriations act, 2018 (P.L. 115-141),
12 ~~and~~ the further consolidated appropriations act, 2020 (P.L. 116-94) **AND**
13 **THE CORONAVIRUS AID, RELIEF, AND ECONOMIC SECURITY ACT (P.L. 116-136)** that
14 are retroactively effective during taxable years beginning from and after
15 December 31, 2015 through December 31, 2016.

16 ~~F.~~ G. For the purposes of computing income tax pursuant to this
17 title, for taxable years beginning from and after December 31, 2014
18 through December 31, 2015, "internal revenue code" means the United States
19 internal revenue code of 1986, as amended, in effect on January 1, 2015,
20 including those provisions that became effective during 2014 with the
21 specific adoption of all federal retroactive effective dates, and
22 including those provisions of the slain officer family support act of 2015
23 (P.L. 114-7), the don't tax our fallen public safety heroes act
24 (P.L. 114-14), the surface transportation and veterans health care choice
25 improvement act of 2015 (P.L. 114-41), the consolidated appropriations
26 act, 2016 (P.L. 114-113), ~~and~~ the consolidated appropriations act, 2018
27 (P.L. 115-141) **AND THE CORONAVIRUS AID, RELIEF, AND ECONOMIC SECURITY ACT**
28 **(P.L. 116-136)** that are retroactively effective during taxable years
29 beginning from and after December 31, 2014 through December 31, 2015.

30 ~~G.~~ H. For the purposes of computing income tax pursuant to this
31 title, for taxable years beginning from and after December 31, 2013
32 through December 31, 2014, "internal revenue code" means the United States
33 internal revenue code of 1986, as amended, in effect on January 1, 2014,
34 including those provisions that became effective during 2013 with the
35 specific adoption of all federal retroactive effective dates, and
36 including those provisions of the Philippines charitable giving assistance
37 act (P.L. 113-92), the Gabriella Miller kids first research act
38 (P.L. 113-94), the cooperative and small employer charity pension
39 flexibility act (P.L. 113-97), the highway and transportation funding act
40 of 2014 (P.L. 113-159), the tribal general welfare exclusion act of 2014
41 (P.L. 113-168), the consolidated and further continuing appropriations
42 act, 2015 (P.L. 113-235), the 2014 airline bankruptcy payments rollover
43 act (P.L. 113-243), the tax increase prevention act of 2014
44 (P.L. 113-295), the slain officer family support act of 2015 (P.L. 114-7),
45 ~~and~~ the consolidated appropriations act, 2016 (P.L. 114-113) **AND THE**

1 CORONAVIRUS AID, RELIEF, AND ECONOMIC SECURITY ACT (P.L. 116-136) that are
2 retroactively effective during taxable years beginning from and after
3 December 31, 2013 through December 31, 2014.

4 ~~H.~~ I. For the purposes of computing income tax pursuant to this
5 title, for taxable years beginning from and after December 31, 2012
6 through December 31, 2013, "internal revenue code" means the United States
7 internal revenue code of 1986, as amended, in effect on January 3, 2013,
8 including those provisions that became effective during 2012 with the
9 specific adoption of all federal retroactive effective dates, and
10 including those provisions of the Philippines charitable giving assistance
11 act (P.L. 113-92), the highway and transportation funding act of 2014
12 (P.L. 113-159), the tribal general welfare exclusion act of 2014
13 (P.L. 113-168), the 2014 airline bankruptcy payments rollover act
14 (P.L. 113-243), the tax technical corrections act of 2014 (P.L. 113-295,
15 division A, title II), ~~and~~ the consolidated appropriations act, 2016
16 (P.L. 114-113) AND THE CORONAVIRUS AID, RELIEF, AND ECONOMIC SECURITY ACT
17 (P.L. 116-136) that are retroactively effective during taxable years
18 beginning from and after December 31, 2012 through December 31, 2013.

19 ~~I.~~ J. For the purposes of computing income tax pursuant to this
20 title, for taxable years beginning from and after December 31, 2011
21 through December 31, 2012, "internal revenue code" means the United States
22 internal revenue code of 1986, as amended, in effect on January 1, 2012,
23 including those provisions that became effective during 2011 with the
24 specific adoption of all federal retroactive effective dates, and
25 including those provisions of the FAA modernization and reform act of 2012
26 (P.L. 112-95), the moving ahead for progress in the 21st century act
27 (P.L. 112-141), the American taxpayer relief act of 2012 (P.L. 112-240),
28 the 2014 airline bankruptcy payments rollover act (P.L. 113-243), the
29 tribal general welfare exclusion act of 2014 (P.L. 113-168), the tax
30 technical corrections act of 2014 (P.L. 113-295, division A, title II) and
31 the consolidated appropriations act, 2016 (P.L. 114-113) that are
32 retroactively effective during taxable years beginning from and after
33 December 31, 2011 through December 31, 2012.

34 ~~J.~~ K. For the purposes of computing income tax pursuant to this
35 title, for taxable years beginning from and after December 31, 2010
36 through December 31, 2011, "internal revenue code" means the United States
37 internal revenue code of 1986, as amended, in effect on January 1, 2011,
38 including those provisions that became effective during 2010 with the
39 specific adoption of all federal retroactive effective dates, and
40 including those provisions of Public Law 112-40, the moving ahead for
41 progress in the 21st century act (P.L. 112-141), the American taxpayer
42 relief act of 2012 (P.L. 112-240), the tribal general welfare exclusion
43 act of 2014 (P.L. 113-168) and the tax technical corrections act of 2014
44 (P.L. 113-295, division A, title II) that are retroactively effective

1 during taxable years beginning from and after December 31, 2010 through
2 December 31, 2011.

3 ~~K. For the purposes of computing income tax pursuant to this title,~~
4 ~~for taxable years beginning from and after December 31, 2009 through~~
5 ~~December 31, 2010, "internal revenue code" means the United States~~
6 ~~internal revenue code of 1986, as amended, in effect on January 1, 2010,~~
7 ~~including those provisions that became effective during 2009 with the~~
8 ~~specific adoption of all federal retroactive effective dates, and~~
9 ~~including those provisions of the temporary extension act of 2010~~
10 ~~(P.L. 111-144), the hiring incentives to restore employment act~~
11 ~~(P.L. 111-147), the patient protection and affordable care act~~
12 ~~(P.L. 111-148), the health care and education reconciliation act of 2010~~
13 ~~(P.L. 111-152), the preservation of access to care for medicare~~
14 ~~beneficiaries and pension relief act of 2010 (P.L. 111-192), the~~
15 ~~Dodd-Frank Wall Street reform and consumer protection act (P.L. 111-203),~~
16 ~~the small business jobs act of 2010 (P.L. 111-240), the claims resolution~~
17 ~~act of 2010 (P.L. 111-291), the tax relief, unemployment insurance~~
18 ~~reauthorization, and job creation act of 2010 (P.L. 111-312), the~~
19 ~~regulated investment company modernization act of 2010 (P.L. 111-325) and~~
20 ~~the tax technical corrections act of 2014 (P.L. 113-295, division A,~~
21 ~~title II) that are retroactively effective during taxable years beginning~~
22 ~~from and after December 31, 2009 through December 31, 2010.~~

APPROVED BY THE GOVERNOR APRIL 14, 2021.

FILED IN THE OFFICE OF THE SECRETARY OF STATE APRIL 14, 2021.