

PROPOSED

HOUSE OF REPRESENTATIVES AMENDMENTS TO S.B. 1752

(Reference to Senate engrossed bill)

1 Strike everything after the enacting clause and insert:

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 electronic
20 transmission of a message to an email address using encryption software
21 that requires the receiver to enter a password before the message can be
22 retrieved and viewed.

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

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

8 43-105. Internal revenue code; definition; application

9 A. FOR THE PURPOSES OF COMPUTING INCOME TAX PURSUANT TO THIS TITLE,
10 FOR TAXABLE YEARS BEGINNING FROM AND AFTER DECEMBER 31, 2020, "INTERNAL
11 REVENUE CODE" MEANS THE UNITED STATES INTERNAL REVENUE CODE OF 1986, AS
12 AMENDED, IN EFFECT ON JANUARY 1, 2021, INCLUDING THOSE PROVISIONS THAT
13 BECAME EFFECTIVE DURING 2020 WITH THE SPECIFIC ADOPTION OF ALL RETROACTIVE
14 EFFECTIVE DATES, BUT EXCLUDING ANY CHANGES TO THE CODE ENACTED AFTER
15 MARCH 11, 2021.

16 ~~A.~~ B. For the purposes of computing income tax pursuant to this
17 title, for taxable years beginning from and after December 31, 2019 THROUGH
18 DECEMBER 31, 2020, "internal revenue code" means the United States internal
19 revenue code of 1986, as amended, in effect on January 1, 2020, including
20 those provisions that became effective during 2019 with the specific
21 adoption of all retroactive effective dates, ~~but excluding any changes to~~
22 ~~the code enacted after January 1, 2020~~ AND INCLUDING THOSE PROVISIONS OF
23 THE FAMILIES FIRST CORONAVIRUS RESPONSE ACT (P.L. 116-127), THE CORONAVIRUS
24 AID, RELIEF, AND ECONOMIC SECURITY ACT (P.L. 116-136), THE PAYCHECK
25 PROTECTION PROGRAM FLEXIBILITY ACT OF 2020 (P.L. 116-142), THE CONSOLIDATED
26 APPROPRIATIONS ACT, 2021 (P.L. 116-260) AND THE AMERICAN RESCUE PLAN ACT OF
27 2021 (P.L. 117-2) THAT ARE RETROACTIVELY EFFECTIVE DURING TAXABLE YEARS
28 BEGINNING FROM AND AFTER DECEMBER 31, 2019 THROUGH DECEMBER 31, 2020.

29 ~~B.~~ C. For the purposes of computing income tax pursuant to this
30 title, for taxable years beginning from and after December 31, 2018 through
31 December 31, 2019, "internal revenue code" means the United States internal
32 revenue code of 1986, as amended, in effect on January 1, 2019, including

1 those provisions that became effective during 2018 with the specific
2 adoption of all retroactive effective dates, and including those provisions
3 of the taxpayer first act (P.L. 116-25), ~~and~~ the further consolidated
4 appropriations act, 2020 (P.L. 116-94), **THE CORONAVIRUS AID, RELIEF, AND**
5 **ECONOMIC SECURITY ACT (P.L. 116-136) AND THE CONSOLIDATED APPROPRIATIONS**
6 **ACT, 2021 (P.L. 116-260)** that are retroactively effective during taxable
7 years beginning from and after December 31, 2018 through December 31, 2019.

8 ~~C.~~ D. For the purposes of computing income tax pursuant to this
9 title, for taxable years beginning from and after December 31, 2017 through
10 December 31, 2018, "internal revenue code" means the United States internal
11 revenue code of 1986, as amended, in effect on January 1, 2018, including
12 those provisions that became effective during 2017 with the specific
13 adoption of all retroactive effective dates, and including those provisions
14 of the bipartisan budget act of 2018 (P.L. 115-123), the consolidated
15 appropriations act, 2018 (P.L. 115-141), ~~and~~ the further consolidated
16 appropriations act, 2020 (P.L. 116-94), **THE CORONAVIRUS AID, RELIEF, AND**
17 **ECONOMIC SECURITY ACT (P.L. 116-136) AND THE CONSOLIDATED APPROPRIATIONS**
18 **ACT, 2021 (P.L. 116-260)** that are retroactively effective during taxable
19 years beginning from and after December 31, 2017 through December 31, 2018.

20 ~~D.~~ E. For the purposes of computing income tax pursuant to this
21 title, for taxable years beginning from and after December 31, 2016 through
22 December 31, 2017, "internal revenue code" means the United States internal
23 revenue code of 1986, as amended, in effect on January 1, 2017, including
24 those provisions that became effective during 2016 with the specific
25 adoption of all federal retroactive effective dates, and including those
26 provisions of the disaster tax relief and airport and airway extension act
27 of 2017 (P.L. 115-63), the tax cuts and jobs act (P.L. 115-97), the
28 bipartisan budget act of 2018 (P.L. 115-123), the consolidated
29 appropriations act, 2018 (P.L. 115-141), ~~and~~ the further consolidated
30 appropriations act, 2020 (P.L. 116-94) **AND THE CORONAVIRUS AID, RELIEF, AND**
31 **ECONOMIC SECURITY ACT (P.L. 116-136)** that are retroactively effective

1 during taxable years beginning from and after December 31, 2016 through
2 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 through
5 December 31, 2016, "internal revenue code" means the United States internal
6 revenue code of 1986, as amended, in effect on January 1, 2016, including
7 those provisions that became effective during 2015 with the specific
8 adoption of all federal retroactive effective dates, and including those
9 provisions of the United States appreciation for olympians and paralympians
10 act of 2016 (P.L. 114-239), the tax cuts and jobs act (P.L. 115-97), the
11 consolidated appropriations act, 2018 (P.L. 115-141), ~~and~~ the further
12 consolidated appropriations act, 2020 (P.L. 116-94) **AND THE CORONAVIRUS**
13 **AID, RELIEF, AND ECONOMIC SECURITY ACT (P.L. 116-136)** that are
14 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 through
18 December 31, 2015, "internal revenue code" means the United States internal
19 revenue code of 1986, as amended, in effect on January 1, 2015, including
20 those provisions that became effective during 2014 with the specific
21 adoption of all federal retroactive effective dates, and including those
22 provisions of the slain officer family support act of 2015 (P.L. 114-7),
23 the don't tax our fallen public safety heroes act (P.L. 114-14), the
24 surface transportation and veterans health care choice improvement act of
25 2015 (P.L. 114-41), the consolidated appropriations act, 2016 (P.L.
26 114-113), ~~and~~ the consolidated appropriations act, 2018 (P.L. 115-141) **AND**
27 **THE CORONAVIRUS AID, RELIEF, AND ECONOMIC SECURITY ACT (P.L. 116-136)** that
28 are retroactively effective during taxable years beginning from and after
29 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 through
32 December 31, 2014, "internal revenue code" means the United States internal

1 revenue code of 1986, as amended, in effect on January 1, 2014, including
2 those provisions that became effective during 2013 with the specific
3 adoption of all federal retroactive effective dates, and including those
4 provisions of the Philippines charitable giving assistance act
5 (P.L. 113-92), the Gabriella Miller kids first research act (P.L. 113-94),
6 the cooperative and small employer charity pension flexibility act (P.L.
7 113-97), the highway and transportation funding act of 2014 (P.L. 113-159),
8 the tribal general welfare exclusion act of 2014 (P.L. 113-168), the
9 consolidated and further continuing appropriations act, 2015 (P.L.
10 113-235), the 2014 airline bankruptcy payments rollover act (P.L. 113-243),
11 the tax increase prevention act of 2014 (P.L. 113-295), the slain officer
12 family support act of 2015 (P.L. 114-7), ~~and~~ the consolidated
13 appropriations act, 2016 (P.L. 114-113) **AND THE CORONAVIRUS AID, RELIEF,
14 AND ECONOMIC SECURITY ACT (P.L. 116-136)** that are retroactively effective
15 during taxable years beginning from and after December 31, 2013 through
16 December 31, 2014.

17 ~~#: I.~~ I. For the purposes of computing income tax pursuant to this
18 title, for taxable years beginning from and after December 31, 2012 through
19 December 31, 2013, "internal revenue code" means the United States internal
20 revenue code of 1986, as amended, in effect on January 3, 2013, including
21 those provisions that became effective during 2012 with the specific
22 adoption of all federal retroactive effective dates, and including those
23 provisions of the Philippines charitable giving assistance act (P.L.
24 113-92), the highway and transportation funding act of 2014 (P.L. 113-159),
25 the tribal general welfare exclusion act of 2014 (P.L. 113-168), the 2014
26 airline bankruptcy payments rollover act (P.L. 113-243), the tax technical
27 corrections act of 2014 (P.L. 113-295, division A, title II), ~~and~~ the
28 consolidated appropriations act, 2016 (P.L. 114-113) **AND THE CORONAVIRUS
29 AID, RELIEF, AND ECONOMIC SECURITY ACT (P.L. 116-136)** that are
30 retroactively effective during taxable years beginning from and after
31 December 31, 2012 through December 31, 2013.

1 ~~J.~~ J. For the purposes of computing income tax pursuant to this
2 title, for taxable years beginning from and after December 31, 2011 through
3 December 31, 2012, "internal revenue code" means the United States internal
4 revenue code of 1986, as amended, in effect on January 1, 2012, including
5 those provisions that became effective during 2011 with the specific
6 adoption of all federal retroactive effective dates, and including those
7 provisions of the FAA modernization and reform act of 2012 (P.L. 112-95),
8 the moving ahead for progress in the 21st century act (P.L. 112-141), the
9 American taxpayer relief act of 2012 (P.L. 112-240), the 2014 airline
10 bankruptcy payments rollover act (P.L. 113-243), the tribal general welfare
11 exclusion act of 2014 (P.L. 113-168), the tax technical corrections act of
12 2014 (P.L. 113-295, division A, title II) and the consolidated
13 appropriations act, 2016 (P.L. 114-113) that are retroactively effective
14 during taxable years beginning from and after December 31, 2011 through
15 December 31, 2012.

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

28 ~~K. For the purposes of computing income tax pursuant to this title,
29 for taxable years beginning from and after December 31, 2009 through
30 December 31, 2010, "internal revenue code" means the United States internal
31 revenue code of 1986, as amended, in effect on January 1, 2010, including
32 those provisions that became effective during 2009 with the specific~~

1 ~~adoption of all federal retroactive effective dates, and including those~~
2 ~~provisions of the temporary extension act of 2010 (P.L. 111-144), the~~
3 ~~hiring incentives to restore employment act (P.L. 111-147), the patient~~
4 ~~protection and affordable care act (P.L. 111-148), the health care and~~
5 ~~education reconciliation act of 2010 (P.L. 111-152), the preservation of~~
6 ~~access to care for medicare beneficiaries and pension relief act of 2010~~
7 ~~(P.L. 111-192), the Dodd-Frank Wall Street reform and consumer protection~~
8 ~~act (P.L. 111-203), the small business jobs act of 2010 (P.L. 111-240), the~~
9 ~~claims resolution act of 2010 (P.L. 111-291), the tax relief, unemployment~~
10 ~~insurance reauthorization, and job creation act of 2010 (P.L. 111-312), the~~
11 ~~regulated investment company modernization act of 2010 (P.L. 111-325) and~~
12 ~~the tax technical corrections act of 2014 (P.L. 113-295, division A,~~
13 ~~title II) that are retroactively effective during taxable years beginning~~
14 ~~from and after December 31, 2009 through December 31, 2010."~~

15 Amend title to conform

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C: LD