

House Engrossed

multi-county water districts; storage tax

State of Arizona  
House of Representatives  
Fifty-fifth Legislature  
Second Regular Session  
2022

**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)

1 Be it enacted by the Legislature of the State of Arizona:  
2 Section 1. Section 48-3715.02, Arizona Revised Statutes, is amended  
3 to read:  
4 48-3715.02. Tax levy for water storage  
5 A. Until January 1, 1997, the following applies:  
6 1. On or before August 19, 1991, August 17, 1992, August 16, 1993,  
7 August 15, 1994 and August 21, 1995 the district board shall fix the  
8 amount to be raised by direct taxation in the respective tax year for the  
9 purpose of carrying out section 48-3713, subsection B, paragraphs 7 and 8  
10 and shall levy a tax, based on the assessed valuation certified under  
11 section 48-3715, sufficient to raise that amount, except that this tax  
12 shall not:  
13 (a) Exceed ~~four cents~~ \$.04 per ~~one hundred dollars~~ \$100 of assessed  
14 valuation in the district.  
15 (b) Be levied in any county in the district in which the annual  
16 water allocation by the United States secretary of the interior of central  
17 Arizona project water for municipal and industrial uses is less than fifty  
18 thousand acre-feet.  
19 2. The district board shall certify the tax rate to the board of  
20 supervisors of each county in the district in which the district board  
21 levies this tax, and the boards of supervisors at the time of levying  
22 general county taxes shall levy and cause to be collected taxes on the  
23 taxable property in the county at the tax rate fixed by the district  
24 board. The tax when collected shall be deposited, pursuant to sections  
25 35-146 and 35-147, in the state water storage fund established by section  
26 45-897.01. All taxes levied pursuant to this section in counties having a  
27 population greater than five hundred thousand but less than one million  
28 five hundred thousand persons shall be deposited in account A of the fund  
29 established by section 45-897.01. All taxes levied pursuant to this  
30 section in counties having a population greater than one million five  
31 hundred thousand persons shall be deposited in account B of the fund.  
32 B. Beginning in 1996, in addition to the tax authorized in sections  
33 48-3713 and 48-3715, on or before the second Monday in August of each  
34 year, the district board shall fix the amount to be raised by direct  
35 taxation in the respective tax year for the purpose of carrying out  
36 section 48-3715.03 and shall levy a tax based on the assessed valuation  
37 certified under section 48-3715 sufficient to raise that amount, except  
38 that through December 31, ~~2024~~ 2029, this tax shall not exceed ~~four cents~~  
39 \$.04 per ~~one hundred dollars~~ \$100 of assessed valuation in the  
40 district. Beginning from and after December 31, ~~2024~~ 2029, the tax levied  
41 pursuant to this subsection shall not exceed ~~three cents~~ \$.03 per ~~one~~  
42 ~~hundred dollars~~ \$100 of assessed valuation in the district.

1 C. The district board shall certify the tax rate fixed pursuant to  
2 subsection B of this section to the board of supervisors of each county in  
3 the district, and the boards of supervisors at the time of levying general  
4 county taxes shall levy and cause to be collected taxes on the taxable  
5 property in the county at the tax rate fixed by the district board. The  
6 tax when collected shall be deposited, pursuant to sections 35-146 and  
7 35-147, and credited as prescribed by section 48-3715.03.

8 Sec. 2. Laws 1994, chapter 278, section 14, as amended by Laws  
9 1996, chapter 308, section 23 and Laws 2015, chapter 224, section 2, is  
10 amended to read:

11 Sec. 14. Delayed repeal

12 Section 48-3715.02, Arizona Revised Statutes, is repealed from and  
13 after January 1, ~~2030~~ 2035.

APPROVED BY THE GOVERNOR APRIL 18, 2022.

FILED IN THE OFFICE OF THE SECRETARY OF STATE APRIL 18, 2022.