

REFERENCE TITLE: **unincorporated areas; transient lodging assessment**

State of Arizona
Senate
Fifty-fifth Legislature
Second Regular Session
2022

SB 1188

Introduced by
Senator Gabaldon

AN ACT

**AMENDING TITLE 42, CHAPTER 6, ARTICLE 3, ARIZONA REVISED STATUTES, BY
ADDING SECTION 42-6108.02; RELATING TO COUNTY EXCISE TAXES.**

(TEXT OF BILL BEGINS ON NEXT PAGE)

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

2 Section 1. Title 42, chapter 6, article 3, Arizona Revised
3 Statutes, is amended by adding section 42-6108.02, to read:

4 42-6108.02. Hotel assessment; counties with a population of
5 less than five hundred thousand persons

6 A. THE BOARD OF SUPERVISORS OF A COUNTY HAVING A POPULATION OF LESS
7 THAN FIVE HUNDRED THOUSAND PERSONS MAY LEVY AND, IF LEVIED, THE DEPARTMENT
8 SHALL COLLECT AN ASSESSMENT ON THE GROSS PROCEEDS OF SALES OR GROSS INCOME
9 FROM THE BUSINESS OF EVERY PERSON ENGAGING OR CONTINUING IN THE COUNTY IN
10 A BUSINESS TAXED UNDER CHAPTER 5 OF THIS TITLE AND CLASSIFIED UNDER
11 SECTION 42-5070 OR 42-5076. THE ASSESSMENT SHALL BE LEVIED UNDER THIS
12 SECTION BEGINNING JANUARY 1 OR JULY 1, WHICHEVER DATE FIRST OCCURS AT
13 LEAST THREE MONTHS AFTER THE COUNTY RESOLUTION APPROVING THE ASSESSMENT
14 LEVY. THE RATE OF THE ASSESSMENT LEVIED PURSUANT TO THIS SECTION MAY NOT
15 EXCEED SIX PERCENT.

16 B. THE ASSESSMENT LEVIED PURSUANT TO THIS SECTION APPLIES ONLY IN
17 UNINCORPORATED AREAS OF THE COUNTY.

18 C. AT THE END OF EACH MONTH, THE STATE TREASURER SHALL TRANSMIT THE
19 NET REVENUES COLLECTED PURSUANT TO THIS SECTION TO THE TREASURER OF THE
20 COUNTY LEVYING THE ASSESSMENT. THE COUNTY SHALL USE ALL REVENUES EITHER:

21 1. TO PROMOTE AND ENHANCE TOURISM WITHIN THE COUNTY.

22 2. FOR ECONOMIC DEVELOPMENT ACTIVITIES AS DEFINED IN SECTION
23 11-254.04. ANY INCREASE IN AN ASSESSMENT IMPOSED UNDER THIS SECTION DOES
24 NOT CONSTITUTE A NEW FEE OR TAX FOR THE PURPOSES OF SECTION 11-254.04,
25 SUBSECTION B.