

REFERENCE TITLE: **income tax credit; released prisoners**

State of Arizona
House of Representatives
Fifty-sixth Legislature
Second Regular Session
2024

HB 2892

Introduced by
Representative Hernandez M

AN ACT

AMENDING SECTION 43-222, ARIZONA REVISED STATUTES; AMENDING TITLE 43, CHAPTER 10, ARTICLE 5, ARIZONA REVISED STATUTES, BY ADDING SECTION 43-1080; RELATING TO INDIVIDUAL INCOME TAX CREDITS.

(TEXT OF BILL BEGINS ON NEXT PAGE)

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

2 Section 1. Section 43-222, Arizona Revised Statutes, is amended to
3 read:

4 43-222. Income tax credit review schedule

5 The joint legislative income tax credit review committee shall
6 review the following income tax credits:

7 1. For years ending in 0 and 5, sections 43-1079.01, 43-1088,
8 43-1089.04, 43-1167.01 and 43-1175.

9 2. For years ending in 1 and 6, sections 43-1072.02, 43-1074.02,
10 43-1075, 43-1076.01, 43-1077, 43-1078, 43-1083, 43-1083.02, 43-1162,
11 43-1164.03 and 43-1183.

12 3. For years ending in 2 and 7, sections 43-1073, 43-1082, 43-1085,
13 43-1086, 43-1089, 43-1089.01, 43-1089.02, 43-1089.03, 43-1164,
14 43-1165, and 43-1181.

15 4. For years ending in 3 and 8, sections 43-1074.01, 43-1168,
16 43-1170 and 43-1178.

17 5. For years ending in 4 and 9, sections 43-1073.01, 43-1080,
18 43-1081.01, 43-1083.03, 43-1084, 43-1164.04, 43-1164.05 and 43-1184.

19 Sec. 2. Title 43, chapter 10, article 5, Arizona Revised Statutes,
20 is amended by adding section 43-1080, to read:

21 43-1080. Credit for housing a family member released from a
22 correctional facility or juvenile detention center

23 A. FOR TAXABLE YEARS BEGINNING FROM AND AFTER DECEMBER 31, 2024, A
24 CREDIT IS ALLOWED AGAINST THE TAXES IMPOSED BY THIS TITLE FOR A TAXPAYER
25 WHO ALLOWS A FAMILY MEMBER WHO IS BEING RELEASED FROM A FEDERAL OR STATE
26 CORRECTIONAL FACILITY OR A JUVENILE DETENTION CENTER TO RESIDE IN THE
27 TAXPAYER'S RESIDENCE.

28 B. THE AMOUNT OF THE CREDIT IS:

29 1. \$300 FOR A SINGLE INDIVIDUAL OR HEAD OF HOUSEHOLD.

30 2. \$600 FOR A MARRIED COUPLE FILING A JOINT RETURN.

31 C. A MARRIED COUPLE WHO FILE SEPARATE RETURNS FOR A TAXABLE YEAR IN
32 WHICH THEY COULD HAVE FILED A JOINT RETURN MAY EACH CLAIM ONLY ONE-HALF OF
33 THE TAX CREDIT THAT WOULD HAVE BEEN ALLOWED FOR A JOINT RETURN.

34 D. IF THE ALLOWABLE TAX CREDIT EXCEEDS THE TAXES OTHERWISE DUE
35 UNDER THIS TITLE ON THE CLAIMANT'S INCOME, OR IF THERE ARE NO TAXES DUE
36 UNDER THIS TITLE, THE TAXPAYER MAY CARRY THE AMOUNT OF THE CLAIM NOT USED
37 TO OFFSET THE TAXES UNDER THIS TITLE FORWARD FOR NOT MORE THAN FIVE
38 TAXABLE YEARS' INCOME TAX LIABILITY.

39 Sec. 3. Purpose

40 Pursuant to section 43-223, Arizona Revised Statutes, the
41 legislature enacts section 43-1080, Arizona Revised Statutes, as added by
42 this act, to assist taxpayer's who support family members who have been
43 recently released from a correctional facility or juvenile detention
44 center.