

House Engrossed

vehicle license tax; exemption; military

State of Arizona
House of Representatives
Fifty-seventh Legislature
First Regular Session
2025

HOUSE BILL 2009

AN ACT

AMENDING SECTION 28-5811, ARIZONA REVISED STATUTES; RELATING TO VEHICLE
LICENSE TAX.

(TEXT OF BILL BEGINS ON NEXT PAGE)

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

2 Section 1. Section 28-5811, Arizona Revised Statutes, is amended to
3 read:

4 28-5811. Vehicle license tax and registration fee exemption;
5 United States armed forces members

6 A. Notwithstanding sections 28-2003 and 28-5801, an Arizona
7 resident who is a member of the United States armed forces, including a
8 member of a national guard or reserve unit, AND who is deployed OR HAS
9 VALID ORDERS AND IS WITHIN THIRTY DAYS OF DEPLOYMENT in support of a
10 worldwide contingency operation of the United States armed forces may
11 register or renew the registration of a motor vehicle for one year without
12 payment of registration fees and the vehicle license tax if the applicant
13 presents evidence satisfactory to the department that the applicant meets
14 the requirements of this section. The exemption from payment of
15 registration fees and the vehicle license tax pursuant to this subsection
16 may be taken only as follows:

17 1. A total of one time by the member, the member's spouse or the
18 member's legally designated representative pursuant to subsection B of
19 this section.

20 2. From the time of deployment until one year after the member is
21 discharged from the military.

22 B. This section applies to:

23 1. ~~NO~~ NOT more than two motor vehicles owned or leased by the
24 member of the United States armed forces.

25 2. The surviving spouse or legally designated representative of a
26 member of the United States armed forces who met the requirements
27 prescribed in subsection A of this section and who died or who is listed
28 as missing in action while serving on active military duty as provided in
29 subsection A of this section.

30 C. Notwithstanding subsection A of this section, a person who would
31 otherwise qualify for an exemption under subsection A of this section and
32 whose registration fees and vehicle license tax for a motor vehicle were
33 paid during the time the member of the United States armed forces was on
34 active military duty as provided in subsection A of this section ~~is not~~
35 ~~entitled to a refund but may apply the registration fees and vehicle~~
36 ~~license taxes paid for the motor vehicle to the next registration period~~
37 ~~for that motor vehicle~~ MAY APPLY FOR A REFUND OF THE REGISTRATION FEES AND
38 VEHICLE LICENSE TAXES PAID FOR THE MOTOR VEHICLE.

39 Sec. 2. Retroactivity

40 Section 28-5811, subsection C, Arizona Revised Statutes, as amended
41 by this act, applies retroactively to from and after six months before the
42 effective date of this act.