

REFERENCE TITLE: technical correction; valuation; personal property

State of Arizona
Senate
Fifty-seventh Legislature
First Regular Session
2025

SB 1557

Introduced by
Senator Shope

AN ACT

AMENDING SECTION 42-13355, ARIZONA REVISED STATUTES; RELATING TO VALUATION
OF LOCALLY ASSESSED PROPERTY.

(TEXT OF BILL BEGINS ON NEXT PAGE)

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

2 Section 1. Section 42-13355, Arizona Revised Statutes, is amended
3 to read:

4 42-13355. Assessing clean rooms as personal property;
5 definition

6 A. Clean rooms that are used for manufacturing, processing,
7 fabrication or research and development of semiconductor products shall be
8 valued and assessed as tangible personal property.

9 B. For the purposes of this section:

10 1. "Clean room" means all property that comprises or creates an
11 environment where humidity, temperature, particulate matter and
12 contamination are precisely controlled within specified parameters,
13 without regard to whether the property is actually contained within that
14 environment or whether any of the property is affixed to or incorporated
15 into real property.

16 2. Clean rooms include the integrated systems, fixtures, piping,
17 movable partitions, ~~AND~~ lighting and all property that is necessary or
18 adapted to reduce contamination or to control airflow, temperature,
19 humidity, chemical purity, or other environmental conditions or
20 manufacturing tolerances, as well as the productions machinery and
21 equipment operating in conjunction with the clean room environment.

22 3. Clean rooms do not include the building or a permanent,
23 nonremovable component of the building that houses the clean room
24 environment.