

REFERENCE TITLE: rural affordable housing; tax credits

State of Arizona
House of Representatives
Fifty-seventh Legislature
Second Regular Session
2026

HB 2804

Introduced by
Representative Martinez

AN ACT

AMENDING TITLE 20, CHAPTER 2, ARTICLE 1, ARIZONA REVISED STATUTES, BY ADDING SECTION 20-224.04; REPEALING SECTION 20-224.04, ARIZONA REVISED STATUTES; AMENDING TITLE 41, CHAPTER 37, ARTICLE 2, ARIZONA REVISED STATUTES, BY ADDING SECTION 41-3954; REPEALING SECTION 41-3954, ARIZONA REVISED STATUTES; AMENDING SECTION 43-222, ARIZONA REVISED STATUTES; AMENDING TITLE 43, CHAPTER 10, ARTICLE 5, ARIZONA REVISED STATUTES, BY ADDING SECTION 43-1075; REPEALING SECTION 43-1075, ARIZONA REVISED STATUTES; AMENDING TITLE 43, CHAPTER 11, ARTICLE 6, ARIZONA REVISED STATUTES, BY ADDING SECTION 43-1163; REPEALING SECTION 43-1163, ARIZONA REVISED STATUTES; RELATING TO TAX CREDITS.

(TEXT OF BILL BEGINS ON NEXT PAGE)

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

2 Section 1. Title 20, chapter 2, article 1, Arizona Revised
3 Statutes, is amended by adding section 20-224.04, to read:

4 20-224.04. Rural development and housing premium tax credit;
5 rules

6 A. A TAXPAYER IS ALLOWED A CREDIT AGAINST THE PREMIUM TAX LIABILITY
7 IMPOSED PURSUANT TO SECTION 20-224, 20-837, 20-1010, 20-1060 OR 20-1097.07
8 IF THE ARIZONA DEPARTMENT OF HOUSING ISSUES AN ELIGIBILITY STATEMENT FOR A
9 QUALIFIED PROJECT PURSUANT TO SECTION 41-3954. THE AMOUNT OF THE CREDIT:

10 1. IS EQUAL TO THE AMOUNT DETERMINED BY THE DEPARTMENT OF REVENUE
11 PURSUANT TO SECTION 41-3954 FOR THE QUALIFIED PROJECT.

12 2. ON NOTICE TO THE DEPARTMENT OF INSURANCE AND FINANCIAL
13 INSTITUTIONS, MAY BE ALLOCATED AMONG THE PARTNERS, MEMBERS OR
14 SHAREHOLDERS, AS THEY MAY AGREE AMONG THEMSELVES, REGARDLESS OF THE SIZE
15 OF SUCH PARTICIPANT'S OWNERSHIP INTEREST. THE TOTAL OF THE ALLOCATED
16 CREDITS AMONG ALL SUCH PARTICIPANTS MAY NOT EXCEED THE AMOUNT OF THE
17 CREDIT APPROVED BY THE ARIZONA DEPARTMENT OF HOUSING. THIS PARAGRAPH DOES
18 NOT PROHIBIT A PARTNER, MEMBER OR SHAREHOLDER FROM HOLDING AN INVESTMENT
19 EXCLUSIVELY IN EITHER THE STATE CREDITS OR FEDERAL CREDITS ALLOCATED TO
20 THE QUALIFIED PROJECT.

21 B. TO CLAIM THE CREDIT UNDER THIS SECTION, THE TAXPAYER MUST SUBMIT
22 THE ELIGIBILITY STATEMENT PROVIDED BY THE ARIZONA DEPARTMENT OF HOUSING
23 UNDER SECTION 41-3954 TO THE DEPARTMENT OF INSURANCE AND FINANCIAL
24 INSTITUTIONS WITH THE TAXPAYER'S PREMIUM TAX RETURN. A CREDIT UNDER THIS
25 SECTION IS NOT ALLOWED UNTIL THE TAXPAYER FURNISHES THE REQUIRED
26 DOCUMENTATION.

27 C. IF THE AMOUNT OF THE CREDIT UNDER THIS SECTION EXCEEDS THE
28 TAXPAYER'S STATE PREMIUM TAX LIABILITY, THE AMOUNT OF THE CLAIM NOT USED
29 TO OFFSET THE PREMIUM TAX LIABILITY MAY BE CARRIED FORWARD FOR NOT MORE
30 THAN FIVE CONSECUTIVE TAXABLE YEARS' PREMIUM TAX LIABILITY.

31 D. IF ALL OR PART OF THE FEDERAL LOW-INCOME HOUSING TAX CREDIT WITH
32 RESPECT TO THE QUALIFIED PROJECT IS SUBJECT TO RECAPTURE UNDER SECTION 42
33 OF THE INTERNAL REVENUE CODE DURING THE FIRST TEN TAXABLE YEARS AFTER THE
34 PROJECT IS PLACED IN SERVICE, THE CREDIT UNDER THIS SECTION IS ALSO
35 SUBJECT TO RECAPTURE IN A PROPORTIONAL AMOUNT FROM ALL TAXPAYERS THAT
36 CLAIMED THE CREDIT. THE RECAPTURE IS CALCULATED BY INCREASING THE AMOUNT
37 OF TAXES IMPOSED IN THE FOLLOWING YEAR BY THE AMOUNT RECAPTURED.

38 E. A TAXPAYER THAT CLAIMS A TAX CREDIT AGAINST STATE PREMIUM TAX
39 LIABILITY IS NOT REQUIRED TO PAY ANY ADDITIONAL RETALIATORY TAX IMPOSED
40 PURSUANT TO SECTION 20-230 AS A RESULT OF CLAIMING THAT TAX CREDIT. THE
41 CREDIT MAY FULLY OFFSET ANY RETALIATORY TAX IMPOSED BY SECTION 20-230.

42 F. THE DEPARTMENT OF INSURANCE AND FINANCIAL INSTITUTIONS, WITH THE
43 COOPERATION OF THE DEPARTMENT OF REVENUE AND THE ARIZONA DEPARTMENT OF
44 HOUSING, SHALL ADOPT RULES AND PUBLISH AND PRESCRIBE FORMS AND PROCEDURES
45 AS NECESSARY TO ADMINISTER THIS SECTION.

1 Sec. 2. Delayed repeal
2 Section 20-224.04, Arizona Revised Statutes, as added by this act,
3 is repealed from and after December 31, 2036.

4 Sec. 3. Title 41, chapter 37, article 2, Arizona Revised Statutes,
5 is amended by adding section 41-3954, to read:

6 41-3954. Rural development and housing tax credit; limit;
7 eligibility statement; rules; public hearings;
8 annual report; definitions

9 A. THE RURAL DEVELOPMENT AND HOUSING TAX CREDIT IS
10 ESTABLISHED. THE DEPARTMENT SHALL ADMINISTER THE CREDIT AS PROVIDED BY
11 THIS SECTION.

12 B. ON APPLICATION, THE DEPARTMENT SHALL ALLOCATE TAX CREDITS UNDER
13 THIS SECTION FOR PROJECTS IN THIS STATE THAT ARE WHOLLY LOCATED WITHIN A
14 COUNTY WITH A POPULATION OF LESS THAN EIGHT HUNDRED THOUSAND PERSONS, THAT
15 QUALIFY FOR THE FEDERAL LOW-INCOME HOUSING TAX CREDIT UNDER SECTION 42 OF
16 THE INTERNAL REVENUE CODE AND THAT ARE PLACED IN SERVICE, FOR THE PURPOSES
17 OF THE FEDERAL CREDIT, FROM AND AFTER JUNE 30, 2027, IN AN AMOUNT THAT THE
18 DEPARTMENT DETERMINES IS NECESSARY FOR THE ECONOMIC FEASIBILITY OF THE
19 QUALIFIED PROJECT. THE CREDIT IS ALLOWED IN THE FIRST SIX TAXABLE YEARS
20 DURING THE FEDERAL CREDIT PERIOD. THE DEPARTMENT SHALL ALLOCATE TAX
21 CREDITS UNDER THIS SECTION ACCORDING TO THE DEPARTMENT'S CURRENT QUALIFIED
22 ALLOCATION PLAN ADOPTED PURSUANT TO SECTION 42(m) OF THE INTERNAL REVENUE
23 CODE.

24 C. THE DEPARTMENT SHALL PRESCRIBE FORMS, PROCEDURES AND CRITERIA
25 FOR APPLYING, EVALUATING AND QUALIFYING FOR THE CREDIT UNDER THIS SECTION.
26 THE DEPARTMENT SHALL ISSUE AN ELIGIBILITY STATEMENT FOR EACH QUALIFIED
27 PROJECT THAT IDENTIFIES THE QUALIFIED PROJECT, THE ALLOCATION YEAR AND THE
28 AMOUNT OF THE CREDITS ALLOCATED TO THE PROJECT.

29 D. FOR CALENDAR YEARS 2026 THROUGH 2036, THE DEPARTMENT SHALL
30 ALLOCATE A TOTAL OF \$2,000,000 OF TAX CREDITS UNDER THIS SECTION IN ANY
31 CALENDAR YEAR ACCORDING TO THE DATE OF THE ALLOCATION OF THE CREDIT. A
32 CREDIT ALLOCATED IN CALENDAR YEAR 2026 MAY NOT BE CLAIMED UNTIL THE
33 FEDERAL FISCAL YEAR BEGINNING OCTOBER 1, 2027. AN APPROVED AMOUNT APPLIES
34 AGAINST THE DOLLAR LIMIT FOR THE YEAR IN WHICH THE APPLICATION IS
35 SUBMITTED. IF, AT THE END OF THE CALENDAR YEAR, AN UNUSED BALANCE OCCURS
36 UNDER THE DOLLAR LIMIT PRESCRIBED BY THIS SUBSECTION, THE BALANCE SHALL BE
37 REALLOCATED FOR THE PURPOSES OF THIS SUBSECTION IN THE FOLLOWING YEAR.

38 E. ANY TAXPAYER THAT OWNS AN INTEREST IN AN INVESTMENT IN A
39 QUALIFIED PROJECT THAT RECEIVES AN ELIGIBILITY STATEMENT FROM THE
40 DEPARTMENT IS ALLOWED A TAX CREDIT UNDER THIS SECTION FOR TAXABLE YEARS
41 BEGINNING FROM AND AFTER DECEMBER 31, 2026 IF THE TAXPAYER ACQUIRES THE
42 INTEREST BEFORE FILING A TAX RETURN CLAIMING THE TAX CREDIT. THE TAXPAYER
43 SHALL APPLY THE CREDIT AGAINST THE TAXPAYER'S INSURANCE PREMIUM OR INCOME
44 TAX LIABILITY AS PROVIDED BY AND SUBJECT TO THE PROCEDURES, TERMS AND

1 CONDITIONS PRESCRIBED BY SECTION 20-224.04, 43-1075 OR 43-1163, AS
2 APPLICABLE.

3 F. THE ARIZONA DEPARTMENT OF HOUSING, WITH THE COOPERATION OF THE
4 DEPARTMENT OF INSURANCE AND FINANCIAL INSTITUTIONS AND THE DEPARTMENT OF
5 REVENUE, SHALL ADOPT RULES AND PUBLISH AND PRESCRIBE FORMS AND PROCEDURES
6 AS NECESSARY TO ADMINISTER THIS SECTION, INCLUDING CRITERIA ON WHICH
7 ELIGIBILITY STATEMENTS ARE ISSUED UNDER THIS SECTION.

8 G. ON OR BEFORE JULY 30 OF EACH YEAR, THE DEPARTMENT SHALL HOLD A
9 PUBLIC HEARING TO SOLICIT AND ACCEPT PUBLIC COMMENTS RELATING TO THE
10 AMOUNT OF THE CREDIT UNDER THIS SECTION TO BE USED FOR QUALIFIED PROJECTS
11 THAT ARE FINANCED THROUGH TAX-EXEMPT BOND ISSUANCE AS PART OF THE
12 QUALIFIED ALLOCATION PLAN PROCESS AND OTHER RURAL DEVELOPMENT AND HOUSING
13 TAX CREDIT ISSUES. THE DEPARTMENT SHALL POST A COPY OF ALL COMMENTS
14 SUBMITTED DURING EACH PUBLIC HEARING ON THE DEPARTMENT'S WEBSITE BEFORE
15 SEPTEMBER 15 OF THE YEAR IN WHICH THE PUBLIC HEARING IS HELD.

16 H. ON OR BEFORE DECEMBER 31 OF EACH YEAR, THE DEPARTMENT SHALL
17 SUBMIT TO THE PRESIDENT OF THE SENATE AND THE SPEAKER OF THE HOUSE OF
18 REPRESENTATIVES A REPORT THAT ADDRESSES WHETHER THE CREDITS APPROVED UNDER
19 THIS SECTION PRODUCED A SIGNIFICANT NUMBER OF ADDITIONAL AFFORDABLE
20 HOUSING UNITS IN THIS STATE AND THAT ANALYZES THE ECONOMIC IMPACT OF THE
21 CREDITS APPROVED UNDER THIS SECTION ON THIS STATE, INCLUDING AN ESTIMATE
22 OF ALL TAX REVENUE GENERATED BY EACH PROJECT AND THE TOTAL TAX REVENUE
23 OFFSET BY THE CREDITS APPROVED UNDER THIS SECTION. THE DEPARTMENT SHALL
24 PROVIDE A COPY OF THIS REPORT TO THE SECRETARY OF STATE.

25 I. FOR THE PURPOSES OF THIS SECTION:

26 1. "INTERNAL REVENUE CODE" HAS THE SAME MEANING PRESCRIBED IN
27 SECTION 43-105.

28 2. "QUALIFIED PROJECT" MEANS A QUALIFIED LOW-INCOME BUILDING AS
29 DEFINED IN SECTION 42(c)(2) OF THE INTERNAL REVENUE CODE.

30 3. "TAXPAYER" MEANS A PERSON, FIRM OR CORPORATION THAT IS SUBJECT
31 TO TAXATION UNDER TITLE 20 OR UNDER TITLE 43, CHAPTER 10 OR 11.

32 Sec. 4. Delayed repeal

33 Section 41-3954, Arizona Revised Statutes, as added by this act, is
34 repealed from and after December 31, 2036.

35 Sec. 5. Section 43-222, Arizona Revised Statutes, is amended to
36 read:

37 43-222. Income tax credit review schedule

38 The joint legislative income tax credit review committee shall
39 review the following income tax credits:

40 1. For years ending in 0 and 5, sections 43-1079.01, 43-1088,
41 43-1089.04, 43-1167.01 and 43-1175.

42 2. For years ending in 1 and 6, sections 43-1072.02, 43-1074.02,
43 43-1075, 43-1076.01, 43-1077, 43-1078, 43-1083, 43-1083.02, 43-1162,
44 43-1163, 43-1164.03 and 43-1183.

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

4 4. For years ending in 3 and 8, sections 43-1074.01, 43-1168,
5 43-1170 and 43-1178.

6 5. For years ending in 4 and 9, sections 43-1073.01, 43-1081.01,
7 43-1083.03, 43-1084, 43-1164.04, 43-1164.05 and 43-1184.

8 Sec. 6. Title 43, chapter 10, article 5, Arizona Revised Statutes,
9 is amended by adding section 43-1075, to read:

10 43-1075. Rural development and housing tax credit; rules

11 A. A TAXPAYER IS ALLOWED A CREDIT AGAINST THE TAXES IMPOSED BY THIS
12 TITLE IF THE ARIZONA DEPARTMENT OF HOUSING ISSUES AN ELIGIBILITY STATEMENT
13 FOR A QUALIFIED PROJECT PURSUANT TO SECTION 41-3954. THE AMOUNT OF THE
14 CREDIT:

15 1. IS EQUAL TO THE AMOUNT DETERMINED BY THE DEPARTMENT OF REVENUE
16 PURSUANT TO SECTION 41-3954.

17 2. ON NOTICE TO THE DEPARTMENT OF REVENUE, MAY BE ALLOCATED AMONG
18 THE PARTNERS, MEMBERS OR SHAREHOLDERS, AS THEY MAY AGREE AMONG THEMSELVES
19 REGARDLESS OF THE SIZE OF SUCH PARTICIPANT'S OWNERSHIP INTEREST. THE
20 TOTAL OF THE ALLOCATED CREDITS AMONG ALL SUCH PARTICIPANTS MAY NOT EXCEED
21 THE AMOUNT OF THE CREDIT APPROVED BY THE ARIZONA DEPARTMENT OF
22 HOUSING. THIS PARAGRAPH DOES NOT PROHIBIT A PARTNER, MEMBER OR
23 SHAREHOLDER FROM HOLDING AN INVESTMENT EXCLUSIVELY IN EITHER THE STATE
24 CREDITS OR FEDERAL CREDITS ALLOCATED TO THE QUALIFIED PROJECT.

25 B. TO CLAIM THE CREDIT UNDER THIS SECTION, THE TAXPAYER MUST SUBMIT
26 THE ELIGIBILITY STATEMENT PROVIDED BY THE ARIZONA DEPARTMENT OF HOUSING
27 UNDER SECTION 41-3954 TO THE DEPARTMENT OF REVENUE WITH THE TAXPAYER'S
28 INCOME TAX RETURN. A CREDIT UNDER THIS SECTION IS NOT ALLOWED UNTIL THE
29 TAXPAYER FURNISHES THE REQUIRED DOCUMENTATION.

30 C. IF THE AMOUNT OF THE CREDIT FOR A TAXABLE YEAR EXCEEDS THE
31 AMOUNT OF TAXES OTHERWISE DUE UNDER THIS TITLE ON THE CLAIMANT'S INCOME,
32 OR IF THERE ARE NO TAXES DUE UNDER THIS TITLE, THE TAXPAYER MAY CARRY THE
33 AMOUNT OF THE CLAIM NOT USED TO OFFSET THE TAXES UNDER THIS TITLE FORWARD
34 FOR NOT MORE THAN FIVE CONSECUTIVE TAXABLE YEARS' INCOME TAX LIABILITY.

35 D. IF ALL OR PART OF THE FEDERAL LOW-INCOME HOUSING TAX CREDIT WITH
36 RESPECT TO THE QUALIFIED PROJECT IS SUBJECT TO RECAPTURE UNDER SECTION 42
37 OF THE INTERNAL REVENUE CODE DURING THE FIRST TEN TAXABLE YEARS AFTER THE
38 PROJECT IS PLACED IN SERVICE, THE CREDIT UNDER THIS SECTION IS ALSO
39 SUBJECT TO RECAPTURE IN A PROPORTIONAL AMOUNT FROM ALL TAXPAYERS WHO
40 CLAIMED THE CREDIT. THE RECAPTURE IS CALCULATED BY INCREASING THE AMOUNT
41 OF TAXES IMPOSED IN THE FOLLOWING YEAR BY THE AMOUNT RECAPTURED.

42 E. THE DEPARTMENT OF REVENUE, WITH THE COOPERATION OF THE
43 DEPARTMENT OF INSURANCE AND FINANCIAL INSTITUTIONS AND THE ARIZONA
44 DEPARTMENT OF HOUSING, SHALL ADOPT RULES AND PUBLISH AND PRESCRIBE FORMS
45 AND PROCEDURES AS NECESSARY TO ADMINISTER THIS SECTION.

1 Sec. 7. Delayed repeal
2 Section 43-1075, Arizona Revised Statutes, as added by this act, is
3 repealed from and after December 31, 2036.

4 Sec. 8. Title 43, chapter 11, article 6, Arizona Revised Statutes,
5 is amended by adding section 43-1163, to read:

6 43-1163. Rural development and housing tax credit; rules

7 A. A TAXPAYER IS ALLOWED A CREDIT AGAINST THE TAXES IMPOSED BY THIS
8 TITLE IF THE ARIZONA DEPARTMENT OF HOUSING ISSUES AN ELIGIBILITY STATEMENT
9 FOR A QUALIFIED PROJECT PURSUANT TO SECTION 41-3954. THE AMOUNT OF THE
10 CREDIT:

11 1. IS EQUAL TO THE AMOUNT DETERMINED BY THE DEPARTMENT OF REVENUE
12 PURSUANT TO SECTION 41-3954.

13 2. ON NOTICE TO THE DEPARTMENT OF REVENUE, MAY BE ALLOCATED AMONG
14 THE PARTNERS, MEMBERS OR SHAREHOLDERS, AS THEY MAY AGREE AMONG THEMSELVES
15 REGARDLESS OF THE SIZE OF SUCH PARTICIPANT'S OWNERSHIP INTEREST. THE
16 TOTAL OF THE ALLOCATED CREDITS AMONG ALL SUCH PARTICIPANTS MAY NOT EXCEED
17 THE AMOUNT OF THE CREDIT APPROVED BY THE ARIZONA DEPARTMENT OF
18 HOUSING. THIS PARAGRAPH DOES NOT PROHIBIT A PARTNER, MEMBER OR
19 SHAREHOLDER FROM HOLDING AN INVESTMENT EXCLUSIVELY IN EITHER THE STATE
20 CREDITS OR FEDERAL CREDITS ALLOCATED TO THE QUALIFIED PROJECT.

21 B. TO CLAIM THE CREDIT UNDER THIS SECTION, THE TAXPAYER MUST SUBMIT
22 THE ELIGIBILITY STATEMENT PROVIDED BY THE ARIZONA DEPARTMENT OF HOUSING
23 UNDER SECTION 41-3954 TO THE DEPARTMENT OF REVENUE WITH THE TAXPAYER'S
24 INCOME TAX RETURN. A CREDIT UNDER THIS SECTION IS NOT ALLOWED UNTIL THE
25 TAXPAYER FURNISHES THE REQUIRED DOCUMENTATION.

26 C. IF THE AMOUNT OF THE CREDIT FOR A TAXABLE YEAR EXCEEDS THE
27 AMOUNT OF TAXES OTHERWISE DUE UNDER THIS TITLE ON THE CLAIMANT'S INCOME,
28 OR IF THERE ARE NO TAXES DUE UNDER THIS TITLE, THE TAXPAYER MAY CARRY THE
29 AMOUNT OF THE CLAIM NOT USED TO OFFSET THE TAXES UNDER THIS TITLE FORWARD
30 FOR NOT MORE THAN FIVE CONSECUTIVE TAXABLE YEARS' INCOME TAX LIABILITY.

31 D. IF ALL OR PART OF THE FEDERAL LOW-INCOME HOUSING TAX CREDIT WITH
32 RESPECT TO THE QUALIFIED PROJECT IS SUBJECT TO RECAPTURE UNDER SECTION 42
33 OF THE INTERNAL REVENUE CODE DURING THE FIRST TEN TAXABLE YEARS AFTER THE
34 PROJECT IS PLACED IN SERVICE, THE CREDIT UNDER THIS SECTION IS ALSO
35 SUBJECT TO RECAPTURE IN A PROPORTIONAL AMOUNT FROM ALL TAXPAYERS THAT
36 CLAIMED THE CREDIT. THE RECAPTURE IS CALCULATED BY INCREASING THE AMOUNT
37 OF TAXES IMPOSED IN THE FOLLOWING YEAR BY THE AMOUNT RECAPTURED.

38 E. THE DEPARTMENT OF REVENUE, WITH THE COOPERATION OF THE
39 DEPARTMENT OF INSURANCE AND FINANCIAL INSTITUTIONS AND THE ARIZONA
40 DEPARTMENT OF HOUSING, SHALL ADOPT RULES AND PUBLISH AND PRESCRIBE FORMS
41 AND PROCEDURES AS NECESSARY TO ADMINISTER THIS SECTION.

42 Sec. 9. Delayed repeal

43 Section 43-1163, Arizona Revised Statutes, as added by this act, is
44 repealed from and after December 31, 2036.

1 Sec. 10. Purpose

2 Pursuant to section 43-223, Arizona Revised Statutes, the
3 legislature enacts sections 43-1075 and 43-1163, Arizona Revised Statutes,
4 as added by this act, to support the construction of new affordable
5 housing projects in rural areas this state.

6 Sec. 11. Retroactivity

7 This act applies retroactively to taxable years beginning from and
8 after December 31, 2026.

9 Sec. 12. Saving clause

10 The repeal of sections 20-224.04, 41-3954, 43-1075 and 43-1163,
11 Arizona Revised Statutes, by added by this act, does not:

12 1. Limit or impair the issuance of premium tax credits or income
13 tax credits for qualified projects that receive a reservation from the
14 Arizona department of housing pursuant to section 41-3954, Arizona Revised
15 Statutes, as added by this act, before December 31, 2036 or a taxpayer's
16 ability to redeem such tax credits in accordance with sections 20-224.04,
17 41-3954, 43-1075 and 43-1163, Arizona Revised Statutes, as added by this
18 act.

19 2. Affect any act done or right accruing or accrued or any suit or
20 proceeding had or commenced in any civil cause of action before the
21 repeal. All rights and liabilities under such acts continue and may be
22 enforced in the same manner as allowed before the repeal.