

REFERENCE TITLE: **income tax; standard deduction; 2025**

State of Arizona
Senate
Fifty-seventh Legislature
Second Regular Session
2026

SB 1578

Introduced by
Senators Epstein: Alston, Diaz, Fernandez, Gabaldón, Gonzales, Hatathlie,
Kuby, Miranda, Sears, Sundareshan; Representative Sandoval

AN ACT

ESTABLISHING AN OPTIONAL STANDARD DEDUCTION FOR TAXABLE YEAR 2025.

(TEXT OF BILL BEGINS ON NEXT PAGE)

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

2 Section 1. Optional standard deduction; taxable year 2025

3 Notwithstanding section 43-1041, Arizona Revised Statutes, for the
4 taxable year beginning from and after December 31, 2024 through December
5 31, 2025, a taxpayer may elect to take a standard deduction as follows:

6 1. In the case of a single person or a married person filing
7 separately, the standard deduction is \$15,750.

8 2. In the case of a single person who is a head of a household, the
9 standard deduction is \$23,625.

10 3. In the case of a married couple filing a joint return, the
11 standard deduction is \$31,500.