

FILED

State of Arizona
Senate
Forty-second Legislature
Second Regular Session
1996

**Jane Dee Hull
Secretary of State**

CHAPTER 162

SENATE BILL 1201

AN ACT

AMENDING SECTION 28-1599.46, ARIZONA REVISED STATUTES; RELATING TO TAX COLLECTION PROCEDURES.

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

2 Section 1. Section 28-1599.46, Arizona Revised Statutes, is amended
3 to read:

4 28-1599.46. Abatement of uncollectible taxes, penalties and
5 fees

6 A. The department, with the approval of the attorney general, may
7 abate all or part of and purge from its records any uncollectible tax,
8 penalty or administrative fee imposed by this chapter if the director
9 determines that administrative costs for collection exceed the amount owed
10 to the department.

11 B. The department shall abate the full amount of any penalty assessed
12 in conjunction with a tax or fee imposed under this chapter that is directly
13 attributable to erroneous written advice furnished to a person by an employee
14 of the department acting in his official capacity if the person reasonably
15 relied on the written advice, unless the penalty results from the failure of
16 the person to provide adequate or accurate information.

17 C. The director may abate all or part of any penalty assessed in
18 conjunction with a tax or fee imposed under this chapter if he believes that
19 ~~reasonable cause exists for~~ the failure of the person to comply with the
20 applicable law WAS DUE TO REASONABLE CAUSE AND NOT WILFUL NEGLECT. For
21 purposes of this subsection, "reasonable cause" ~~means~~ INCLUDES a reasonable
22 basis for the person to believe that the tax or fee did not apply to the
23 person.

APPROVED BY THE GOVERNOR APRIL 11, 1996

FILED IN THE OFFICE OF THE SECRETARY OF STATE APRIL 11, 1996