

State of Arizona
House of Representatives
Forty-fifth Legislature
First Regular Session
2001

CHAPTER 191

HOUSE BILL 2313

AN ACT

AMENDING TITLE 42, CHAPTER 1, ARTICLE 3, ARIZONA REVISED STATUTES, BY ADDING SECTIONS 42-1103.01, 42-1103.02 AND 42-1103.03; AMENDING SECTION 42-1105, ARIZONA REVISED STATUTES; AMENDING TITLE 42, CHAPTER 1, ARTICLE 3, ARIZONA REVISED STATUTES, BY ADDING SECTIONS 42-1105.01, 42-1105.02, 42-1105.03 AND 42-1125.01; AMENDING SECTION 42-2052, ARIZONA REVISED STATUTES; RELATING TO TAX ADMINISTRATION.

(TEXT OF BILL BEGINS ON NEXT PAGE)

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

2 Section 1. Title 42, chapter 1, article 3, Arizona Revised Statutes,
3 is amended by adding sections 42-1103.01, 42-1103.02 and 42-1103.03, to read:

4 42-1103.01. Action to enjoin return preparers; definitions

5 A. THE DIRECTOR MAY APPLY TO THE TAX COURT TO ENJOIN ANY RETURN
6 PREPARER FROM ENGAGING IN BUSINESS IF THE RETURN PREPARER HAS:

7 1. BEEN SUBJECT TO A CIVIL OR CRIMINAL PENALTY PRESCRIBED BY SECTION
8 42-1125 OR 42-1127.

9 2. MISREPRESENTED THE PREPARER'S EXPERIENCE OR EDUCATION.

10 3. GUARANTEED THE PAYMENT OF ANY TAX REFUND OR THE ALLOWANCE OF ANY
11 TAX CREDIT.

12 4. ENGAGED IN ANY OTHER FRAUDULENT OR DECEPTIVE CONDUCT THAT
13 SUBSTANTIALLY INTERFERES WITH THE PROPER ADMINISTRATION OF THIS TITLE OR
14 TITLE 43.

15 B. ON APPLICATION BY THE DIRECTOR AND AFTER A HEARING, THE COURT MAY
16 ENJOIN THE RETURN PREPARER FROM ENGAGING IN BUSINESS AS A RETURN PREPARER.

17 C. IN THIS SECTION, UNLESS THE CONTEXT OTHERWISE REQUIRES:

18 1. "RETURN PREPARER":

19 (a) MEANS ANY PERSON THAT PREPARES A RETURN, STATEMENT OR OTHER
20 DOCUMENT OR SUBSTANTIAL PORTION OF A RETURN, STATEMENT OR OTHER DOCUMENT FOR
21 COMPENSATION, REGARDLESS OF THE MEDIA USED TO PREPARE THE RETURN.

22 (b) DOES NOT INCLUDE A PERSON BECAUSE THE PERSON:

23 (i) FURNISHES TYPING, REPRODUCING OR OTHER MECHANICAL ASSISTANCE.

24 (ii) PREPARES A RETURN, STATEMENT OR OTHER DOCUMENT FOR AN EMPLOYER
25 AND IS REGULARLY AND CONTINUOUSLY EMPLOYED BY THE EMPLOYER.

26 (iii) PREPARES AS A FIDUCIARY A RETURN, STATEMENT OR OTHER DOCUMENT
27 FOR ANY PERSON.

28 (iv) PREPARES A CLAIM FOR REFUND OR A RETURN, STATEMENT OR OTHER
29 DOCUMENT FOR A TAXPAYER IN RESPONSE TO ANY NOTICE OF DEFICIENCY ISSUED TO
30 SUCH TAXPAYER OR IN RESPONSE TO ANY WAIVER OF RESTRICTION AFTER THE
31 COMMENCEMENT OF AN AUDIT OF THE TAXPAYER.

32 (v) FURNISHES COMPUTATIONAL AND INFORMATIONAL SOFTWARE USED BY THE
33 TAXPAYER TO PREPARE THE TAXPAYER'S RETURN, STATEMENT OR OTHER DOCUMENT.

34 2. "RETURN, STATEMENT OR OTHER DOCUMENT" MEANS ANY RETURN, STATEMENT
35 OR OTHER DOCUMENT THAT IS REQUIRED OR AUTHORIZED TO BE FILED WITH THE
36 DEPARTMENT PURSUANT TO THIS TITLE OR TITLE 43, INCLUDING RETURNS FOR ANY
37 POLITICAL SUBDIVISION OF THIS STATE FOR WHICH THE DEPARTMENT COLLECTS TAXES.

38 42-1103.02. Understatement of taxpayer's liability by return
39 preparer; penalty; definitions

40 A. THE DEPARTMENT MAY IMPOSE A CIVIL PENALTY OF TWO HUNDRED FIFTY
41 DOLLARS AGAINST A RETURN PREPARER WHO KNEW OR SHOULD HAVE KNOWN THAT AN
42 UNDERSTATEMENT OF LIABILITY WAS ON A RETURN OR CLAIM FOR REFUND.

43 B. THE DEPARTMENT MAY IMPOSE A CIVIL PENALTY OF ONE THOUSAND DOLLARS
44 AGAINST A RETURN PREPARER WHO WILFULLY MADE AN UNDERSTATEMENT OF LIABILITY
45 ON A RETURN OR CLAIM FOR REFUND..

1 C. A RETURN PREPARER IS REQUIRED TO ONLY PAY EIGHTY-FIVE PER CENT OF
2 THE IMPOSED PENALTY IF THE PAYMENT IS MADE WITHIN THIRTY DAYS FROM THE DATE
3 THAT THE PENALTY WAS IMPOSED. A RETURN PREPARER MAY NOT APPEAL TO THE
4 DEPARTMENT PURSUANT TO SECTION 42-1251 IF THE RETURN PREPARER FAILS TO FILE
5 THE APPEAL WITHIN THIRTY DAYS FROM THE DATE THAT THE PENALTY WAS IMPOSED. IF
6 THERE IS A FINAL ORDER OR DECISION STATING THAT THE RETURN PREPARER DID NOT
7 MAKE AN UNDERSTATEMENT OF LIABILITY IN A RETURN OR CLAIM FOR REFUND, THE
8 DEPARTMENT SHALL REFUND ANY PENALTY AMOUNT PAID AND INTEREST TO THE RETURN
9 PREPARER.

10 D. IN THIS SECTION, UNLESS THE CONTEXT OTHERWISE REQUIRES:

11 1. "RETURN PREPARER" HAS THE SAME MEANING PRESCRIBED IN SECTION
12 42-1103.01.

13 2. "UNDERSTATEMENT OF LIABILITY" MEANS ANY UNDERSTATEMENT OF THE NET
14 AMOUNT PAYABLE WITH RESPECT TO ANY IMPOSED TAX OR ANY OVERSTATEMENT OF THE
15 NET AMOUNT CREDITABLE OR REFUNDABLE WITH RESPECT TO ANY TAX.

16 42-1103.03. Electronic filing program; suspension; definitions

17 A. THE DEPARTMENT MAY SUSPEND AN ELECTRONIC RETURN PREPARER FROM
18 PARTICIPATING IN THE ELECTRONIC FILING PROGRAM IF THE DEPARTMENT DETERMINES
19 THAT THE ELECTRONIC RETURN PREPARER HAS FAILED TO COMPLY WITH ANY OF THE
20 DEPARTMENT'S ELECTRONIC FILING PROGRAM REQUIREMENTS.

21 B. WITHIN ONE HUNDRED EIGHTY DAYS OF THE MAILING DATE OF THE NOTICE
22 OF SUSPENSION FROM THE ELECTRONIC FILING PROGRAM, THE TAXPAYER MAY PETITION
23 THE DEPARTMENT TO REVIEW THE ACTION TAKEN PURSUANT TO SECTION 42-1251. THE
24 PETITION SHALL SET FORTH THE REASONS WHY THE SUSPENSION SHOULD BE LIFTED.
25 WITHIN FIFTEEN DAYS AFTER THE REQUEST FOR REVIEW, THE DEPARTMENT SHALL
26 DETERMINE WHETHER THE SUSPENSION SHOULD BE LIFTED.

27 C. WITHIN THIRTY DAYS AFTER THE DEPARTMENT NOTIFIES THE TAXPAYER OF
28 THE DETERMINATION UNDER SUBSECTION A OF THIS SECTION, THE TAXPAYER MAY BRING
29 A CIVIL ACTION IN TAX COURT FOR A DETERMINATION UNDER THIS
30 SUBSECTION. WITHIN TWENTY DAYS AFTER SERVICE OF PROCESS IS MADE ON THE
31 DEPARTMENT, THE TAX COURT SHALL DETERMINE WHETHER THE SUSPENSION SHOULD BE
32 LIFTED. IF THE TAXPAYER REQUESTS AN EXTENSION OF THE TWENTY DAY PERIOD AND
33 ESTABLISHES REASONABLE GROUNDS WHY AN EXTENSION SHOULD BE GRANTED, THE COURT
34 MAY GRANT AN EXTENSION OF NOT MORE THAN FORTY ADDITIONAL DAYS. A
35 DETERMINATION MADE BY THE TAX COURT UNDER THIS SUBSECTION IS FINAL EXCEPT AS
36 PROVIDED IN SECTION 12-170, SUBSECTION C.

37 D. IN THIS SECTION, UNLESS THE CONTEXT OTHERWISE REQUIRES:

38 1. "ELECTRONIC RETURN PREPARER" MEANS A PERSON WHO FOR COMPENSATION
39 PREPARES AN ELECTRONIC RETURN, STATEMENT OR OTHER DOCUMENT OR PREPARES A
40 SUBSTANTIAL PORTION OF AN ELECTRONIC RETURN, STATEMENT OR OTHER DOCUMENT OR
41 TRANSFORMS A PAPER VERSION OF A COMPLETED RETURN, STATEMENT OR OTHER DOCUMENT
42 TO AN ELECTRONIC VERSION OF THE SAME RETURN, STATEMENT OR OTHER DOCUMENT FOR
43 FILING WITH THE DEPARTMENT. ELECTRONIC RETURN PREPARER DOES NOT INCLUDE A
44 PERSON WHO FOR COMPENSATION PROVIDES ONLY COMPUTATIONAL AND INFORMATIONAL
45 SOFTWARE USED TO PREPARE AND FILE TAXES.

1 2. "RETURN, STATEMENT OR OTHER DOCUMENT" HAS THE SAME MEANING
2 PRESCRIBED IN SECTION 42-1103.01.

3 Sec. 2. Section 42-1105, Arizona Revised Statutes, is amended to read:
4 42-1105. Taxpayer identification, verification and records;
5 retention; definitions

6 A. The federal taxpayer identification number, assigned pursuant to
7 section 6109 of the internal revenue code, is the taxpayer identifier for
8 purposes of the taxes administered pursuant to this article. Each person who
9 is required to make a return, statement or other document shall include the
10 identifier in order to secure the person's proper identification. If the
11 return, statement or OTHER document is made, ELECTRONICALLY OR OTHERWISE, by
12 another person on behalf of the taxpayer, the taxpayer shall furnish the
13 identifier to the other person, and the person shall furnish both the
14 taxpayer's identifier and his own identifier with the return, statement or
15 document.

16 B. The department may prescribe by administrative rule alternative
17 methods for signing, subscribing or verifying a return, statement or other
18 document REQUIRED OR AUTHORIZED TO BE FILED WITH THE DEPARTMENT that have the
19 same validity and consequence as the taxpayer's actual signature or written
20 declaration OF THE TAXPAYER OR OTHER PERSON REQUIRED TO SIGN, SUBSCRIBE OR
21 VERIFY THE RETURN, STATEMENT OR OTHER DOCUMENT. WHILE THE DEPARTMENT IS
22 ADOPTING A RULE PRESCRIBING ALTERNATIVE METHODS FOR SIGNING, SUBSCRIBING OR
23 VERIFYING A RETURN, STATEMENT OR OTHER DOCUMENT, THE DIRECTOR MAY, BY TAX
24 RULING, WAIVE THE REQUIREMENT OF A SIGNATURE FOR A PARTICULAR TYPE OR CLASS
25 OF RETURN, STATEMENT OR OTHER DOCUMENT REQUIRED TO BE FILED WITH THE
26 DEPARTMENT. FOR PURPOSES OF THIS SUBSECTION, "TAX RULING" HAS THE SAME
27 MEANING PRESCRIBED IN SECTION 42-2052.

28 C. Except as provided in section 42-3010, every person who is subject
29 to the taxes administered pursuant to this article shall keep and preserve
30 suitable records and other books and accounts necessary to determine the tax
31 for which the person is liable for the period prescribed in section 42-1104.
32 The books, records and accounts shall be open for inspection at any
33 reasonable time by the department or its authorized agent.

34 D. A PERSON WHO IS A RETURN PREPARER OR AN ELECTRONIC RETURN PREPARER
35 SHALL FURNISH A COMPLETED COPY OF THE RETURN, STATEMENT OR OTHER DOCUMENT TO
36 THE TAXPAYER NO LATER THAN THE TIME THE RETURN, STATEMENT OR OTHER DOCUMENT
37 IS PRESENTED FOR THE TAXPAYER'S SIGNATURE.

38 E. EXCEPT AS PROVIDED IN SECTION 42-3010, A RETURN PREPARER SHALL KEEP
39 COPIES OF THE RETURN, STATEMENT OR OTHER DOCUMENT FOR SIX YEARS FOR
40 TRANSACTION PRIVILEGE TAX RETURNS AND FOUR YEARS FOR ALL OTHER RETURNS,
41 STATEMENTS AND OTHER DOCUMENTS FOLLOWING THE DATE ON WHICH THE RETURN,
42 DOCUMENT OR OTHER STATEMENT WAS DUE TO BE FILED OR WAS FILED WITH THE
43 DEPARTMENT, WHICHEVER IS LATER.

1 F. EXCEPT AS PROVIDED IN SECTION 42-3010, THE DEPARTMENT MAY AUTHORIZE
2 BY ADMINISTRATIVE RULE ELECTRONIC RETURN PREPARERS TO KEEP FOR EACH PREPARED
3 RETURN, STATEMENT OR OTHER DOCUMENT THE FOLLOWING DOCUMENTS FOR SIX YEARS FOR
4 TRANSACTION PRIVILEGE TAX RETURNS AND FOUR YEARS FOR ALL OTHER RETURNS,
5 STATEMENTS AND OTHER DOCUMENTS FOLLOWING THE LATER OF EITHER THE DATE ON
6 WHICH THE RETURN, STATEMENT OR OTHER DOCUMENT WAS FILED OR WAS DUE TO BE
7 FILED WITH THE DEPARTMENT:

8 1. THE SIGNATURE DOCUMENT OR TAX RETURN FORM BEARING THE TAXPAYER'S
9 ORIGINAL SIGNATURE IN A MANNER PRESCRIBED BY THE DEPARTMENT BY ADMINISTRATIVE
10 RULE OR TAX RULING.

11 2. ANY ATTACHMENTS TO THE RETURN, STATEMENT OR OTHER DOCUMENT REQUIRED
12 TO BE SUBMITTED TO THE DEPARTMENT IF THE RETURN, STATEMENT OR OTHER DOCUMENT
13 HAD NOT BEEN ELECTRONICALLY TRANSMITTED TO THE DEPARTMENT.

14 ~~D.~~ G. The operator of a swap meet, flea market, fair, carnival,
15 festival, circus or other transient selling event shall maintain a current
16 list of vendors conducting business on the premises as sellers. The list
17 shall include each vendor name, business name and business address. On
18 written notice the department may require an operator to submit a copy of the
19 list at any time to the department.

20 ~~E.~~ H. For at least the period of time prescribed by section 42-1104,
21 the department shall retain records pursuant to sections 41-1346 through
22 41-1349 and 41-1351.

23 I. IN THIS SECTION, UNLESS THE CONTEXT OTHERWISE REQUIRES:

24 1. "ELECTRONIC RETURN PREPARER" HAS THE SAME MEANING PRESCRIBED IN
25 SECTION 42-1103.03.

26 2. "RETURN PREPARER" HAS THE SAME MEANING PRESCRIBED IN SECTION
27 42-1103.01.

28 3. "RETURN, STATEMENT OR OTHER DOCUMENT" HAS THE SAME MEANING
29 PRESCRIBED IN SECTION 42-1103.01.

30 Sec. 3. Title 42, chapter 1, article 3, Arizona Revised Statutes, is
31 amended by adding sections 42-1105.01, 42-1105.02, 42-1105.03 and 42-1125.01,
32 to read:

33 42-1105.01. Signatures; return preparers and electronic return
34 preparers; definitions

35 A. ANY PERSON WHO IS A RETURN PREPARER OR AN ELECTRONIC RETURN
36 PREPARER SHALL SIGN THE PREPARED RETURN, STATEMENT OR OTHER DOCUMENT
37 ACCORDING TO THE DEPARTMENT'S ADMINISTRATIVE RULES OR TAX RULINGS.

38 B. IN THIS SECTION, UNLESS THE CONTEXT OTHERWISE REQUIRES:

39 1. "ELECTRONIC RETURN PREPARER" HAS THE SAME MEANING PRESCRIBED IN
40 SECTION 42-1103.03.

41 2. "RETURN PREPARER" HAS THE SAME MEANING PRESCRIBED IN SECTION
42 42-1103.01.

43 3. "RETURN, STATEMENT OR OTHER DOCUMENT" HAS THE SAME MEANING
44 PRESCRIBED IN SECTION 42-1103.01.

45 4. "TAX RULING" HAS THE SAME MEANING PRESCRIBED IN SECTION 42-2052.

1 42-1105.02. Filing by electronic means; date of filing;
2 definitions

3 A. ANY RETURN, STATEMENT OR OTHER DOCUMENT THAT IS ELECTRONICALLY
4 FILED PURSUANT TO AN ELECTRONIC FILING PROGRAM ESTABLISHED BY THE DEPARTMENT
5 SHALL BE DEEMED FILED AND RECEIVED BY THE DEPARTMENT ON THE DATE OF THE
6 ELECTRONIC POSTMARK. IF THE TAXPAYER AND THE ELECTRONIC RETURN PREPARER OR
7 THE ELECTRONIC RETURN TRANSMITTER ARE IN DIFFERENT TIME ZONES, IT IS THE
8 TAXPAYER'S TIME ZONE, AS DETERMINED BY THE TAXPAYER'S ADDRESS, THAT CONTROLS
9 THE TIMELINESS OF THE ELECTRONICALLY FILED RETURN, STATEMENT OR OTHER
10 DOCUMENT. WHEN A RETURN, STATEMENT OR OTHER DOCUMENT HAS BEEN ELECTRONICALLY
11 RECEIVED ON THE HOST SYSTEM OF MORE THAN ONE ELECTRONIC RETURN PREPARER OR
12 ELECTRONIC RETURN TRANSMITTER DURING ITS ULTIMATE TRANSMISSION TO THE
13 DEPARTMENT, THE RETURN, STATEMENT OR OTHER DOCUMENT SHALL BE DEEMED FILED AND
14 RECEIVED BY THE DEPARTMENT ON THE DATE OF THE EARLIEST ELECTRONIC POSTMARK.

15 B. ANY RETURN, STATEMENT OR OTHER DOCUMENT FILED UNDER SUBSECTION A
16 OF THIS SECTION THAT IS NOT RECEIVED BY THE DEPARTMENT SHALL BE DEEMED FILED
17 AND RECEIVED ON THE DATE OF THE ELECTRONIC FILING, AS EVIDENCED BY THE
18 ELECTRONIC POSTMARK IF THE SENDER:

19 1. ESTABLISHES THE DATE OF THE ELECTRONIC FILING.

20 2. FILES A DUPLICATE FILING WITH THE DEPARTMENT WITHIN TEN DAYS AFTER
21 THE DEPARTMENT NOTIFIES THE SENDER IN WRITING OF THE NONRECEIPT OF THE
22 FILING.

23 C. IF THE DUE DATE OF ANY RETURN, STATEMENT OR OTHER DOCUMENT FILED
24 UNDER SUBSECTION A OF THIS SECTION FALLS ON A SATURDAY, SUNDAY OR LEGAL
25 HOLIDAY, THE FILING SHALL BE CONSIDERED TIMELY IF IT IS PERFORMED ON THE NEXT
26 BUSINESS DAY.

27 D. IN THIS SECTION, UNLESS THE CONTEXT OTHERWISE REQUIRES:

28 1. "ELECTRONIC FILING PROGRAM" MEANS ANY PROGRAM ESTABLISHED BY THE
29 DEPARTMENT THAT AUTHORIZES THE ELECTRONIC FILING OF A RETURN, STATEMENT OR
30 OTHER DOCUMENT.

31 2. "ELECTRONIC POSTMARK" MEANS A RECORD OF THE DATE AND TIME IN A
32 PARTICULAR TIME ZONE THAT THE RETURN, STATEMENT OR OTHER DOCUMENT IS
33 ELECTRONICALLY RECEIVED ON THE HOST SYSTEM OF THE ELECTRONIC RETURN PREPARER
34 OR ELECTRONIC RETURN TRANSMITTER THAT PARTICIPATES IN THE TRANSMISSION OF THE
35 ELECTRONIC RETURN, STATEMENT OR OTHER DOCUMENT TO THE DEPARTMENT.

36 3. "ELECTRONIC RETURN PREPARER" HAS THE SAME MEANING PRESCRIBED IN
37 SECTION 42-1103.03.

38 4. "ELECTRONIC RETURN TRANSMITTER" MEANS A PERSON WHO RECEIVES THE
39 ELECTRONIC RETURN, STATEMENT OR OTHER DOCUMENT FROM A TAXPAYER OR ELECTRONIC
40 RETURN PREPARER FOR ULTIMATE TRANSMITTAL TO THE DEPARTMENT.

41 5. "RETURN, STATEMENT OR OTHER DOCUMENT" HAS THE SAME MEANING
42 PRESCRIBED IN SECTION 42-1103.01.

1 PENALTY OF FIFTY DOLLARS FOR EACH FAILURE UNLESS IT IS SHOWN THAT THE FAILURE
2 IS DUE TO REASONABLE CAUSE AND NOT DUE TO WILFUL NEGLECT. THE MAXIMUM
3 PENALTY AMOUNT FOR A RETURN PREPARER, ELECTRONIC RETURN PREPARER OR
4 ELECTRONIC RETURN TRANSMITTER UNDER THIS SUBSECTION DURING ANY CALENDAR YEAR
5 SHALL NOT EXCEED TWENTY-FIVE THOUSAND DOLLARS.

6 G. THE PENALTIES PROVIDED IN THIS SECTION ARE IN ADDITION TO OTHER
7 PENALTIES PROVIDED BY LAW.

8 H. ALL PENALTIES ARE PAYABLE ON NOTICE AND DEMAND FROM THE DEPARTMENT.

9 I. THIS SECTION APPLIES TO ALL TAXES ADMINISTERED BY THE DEPARTMENT.

10 J. IN THIS SECTION, UNLESS THE CONTEXT OTHERWISE REQUIRES:

11 1. "ELECTRONIC RETURN PREPARER" HAS THE SAME MEANING PRESCRIBED IN
12 SECTION 42-1103.03.

13 2. "ELECTRONIC RETURN TRANSMITTER" HAS THE SAME MEANING PRESCRIBED IN
14 SECTION 42-1105.02.

15 3. "RETURN PREPARER" HAS THE SAME MEANING PRESCRIBED IN SECTION
16 42-1103.01.

17 4. "RETURN, STATEMENT OR OTHER DOCUMENT" HAS THE SAME MEANING
18 PRESCRIBED IN SECTION 42-1103.01.

19 Sec. 4. Section 42-2052, Arizona Revised Statutes, is amended to read:
20 42-2052. Erroneous advice or misleading statements by the
21 department; abatement of penalties and interest;
22 definitions

23 A. Notwithstanding sections 42-1123 and 42-1125, no interest or
24 penalty may be assessed on an amount assessed as a deficiency if either:

25 1. The deficiency assessed is directly attributable to erroneous
26 written advice furnished to the taxpayer by an employee of the department
27 acting in an official capacity in response to a specific request from the
28 taxpayer and not from the taxpayer's failure to provide adequate or accurate
29 information.

30 2. All of the following are true:

31 (a) A tax return form or tax ruling prepared by the department
32 contains a statement that, if followed by a taxpayer, would cause the
33 taxpayer to misapply this title or title 43.

34 (b) The taxpayer reasonably relies on the statement.

35 (c) The taxpayer's underpayment directly results from this reliance.

36 B. Each employee of the department, at the time any oral advice is
37 given to any person, shall inform the person that the department is not bound
38 by such oral advice.

39 C. For purposes of this section:

40 1. "Tax return form" includes the instructions that the department
41 prepares for use with the tax return form WHETHER THE FORM OR INSTRUCTIONS
42 ARE PROVIDED ON PAPER OR BY ELECTRONIC MEANS.

43 2. "Tax ruling" means a statement issued by the director and
44 denominated as a tax ruling or a tax procedure.

Passed the House February 12, 2001,

Passed the Senate April 11, 2001,

by the following vote: 55 Ayes,

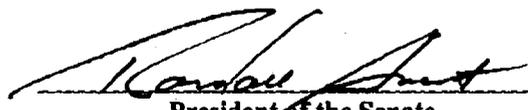
by the following vote: 29 Ayes,

0 Nays, 5 Not Voting

1 Nays, 0 Not Voting



Speaker of the House



President of the Senate



Chief Clerk of the House



Secretary of the Senate

**EXECUTIVE DEPARTMENT OF ARIZONA
OFFICE OF GOVERNOR**

This Bill was received by the Governor this

_____ day of _____, 20____,

at _____ o'clock _____ M.

Secretary to the Governor

Approved this _____ day of

_____, 20____,

at _____ o'clock _____ M.

Governor of Arizona

**EXECUTIVE DEPARTMENT OF ARIZONA
OFFICE OF SECRETARY OF STATE**

This Bill was received by the Secretary of State
this _____ day of _____, 20____,

at _____ o'clock _____ M.

Secretary of State

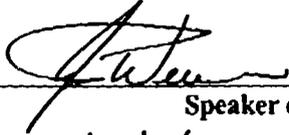
H.B. 2313

HOUSE CONCURS IN SENATE
AMENDMENTS AND FINAL PASSAGE

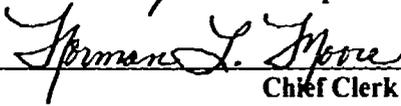
April 17, 2001,

by the following vote: 54 Ayes,

0 Nays, 6 Not Voting



Speaker of the House



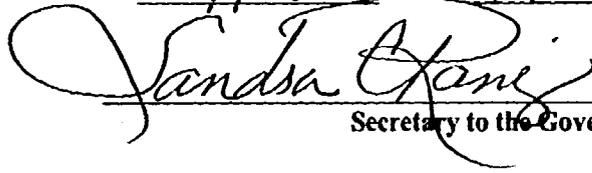
Chief Clerk of the House

EXECUTIVE DEPARTMENT OF ARIZONA
OFFICE OF GOVERNOR

This Bill was received by the Governor this

17 day of April, 2001,

at 11:06 o'clock A M.



Secretary to the Governor

Approved this 21 day of

April, 2001,

at 9:19 o'clock P M.



Governor of Arizona

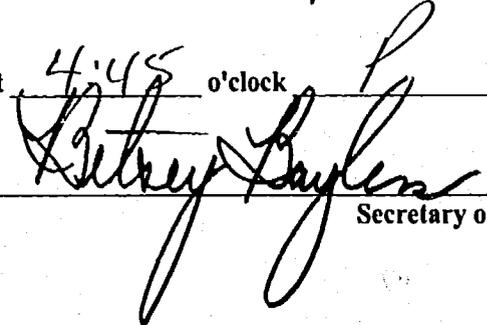
H.B. 2313

EXECUTIVE DEPARTMENT OF ARIZONA
OFFICE OF SECRETARY OF STATE

This Bill was received by the Secretary of State

this 23 day of April, 2001,

at 4:45 o'clock P M.



Secretary of State