

House Engrossed

State of Arizona  
House of Representatives  
Forty-seventh Legislature  
First Regular Session  
2005

CHAPTER 39

# HOUSE BILL 2133

AN ACT

AMENDING SECTION 42-6108, ARIZONA REVISED STATUTES; RELATING TO COUNTY EXCISE TAXES.

(TEXT OF BILL BEGINS ON NEXT PAGE)



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

2 Section 1. Section 42-6108, Arizona Revised Statutes, is amended to  
3 read:

4 42-6108. Tax on hotels

5 A. The board of supervisors of a county having a population of less  
6 than ~~one~~ TWO million five hundred thousand but more than five hundred  
7 thousand persons ~~according to the most recent United States decennial census~~  
8 may levy and, if levied, the department shall collect a tax on the gross  
9 proceeds of sales or gross income from the business of every person engaging  
10 or continuing in the county in a business taxed under chapter 5 of this title  
11 and classified under section 42-5070. The tax shall be levied under this  
12 section beginning January 1 or July 1, whichever date first occurs at least  
13 three months after the county resolution approving the tax levy. The rate of  
14 tax shall not exceed:-

15 1. ~~Two SIX per cent through December 31, 2012.~~

16 2. ~~One per cent from and after December 31, 2012.~~

17 B. The tax ONLY applies in ~~both incorporated and unincorporated~~ areas  
18 of the county. ~~, but if a business demonstrates to the department that it is~~  
19 ~~subject to a municipal occupational license tax based on a percentage of the~~  
20 ~~rent it charges, the business shall be entitled to a credit against the tax~~  
21 ~~equal to the amount of tax paid to a municipality, except that the credit~~  
22 ~~shall not exceed the amount of tax imposed pursuant to this section.~~

23 C. At the end of each month the state treasurer shall transmit the net  
24 revenues collected pursuant to this section to the treasurer of the county  
25 levying the tax. The county shall use:

26 1. Not more than ~~fifty~~ THIRTY-FOUR per cent of these revenues through  
27 ~~December 31, 2012~~, for the purposes set forth in section 48-4204, subsection  
28 A, as financial participation by the county as required by that subsection.

29 2. NOT MORE THAN SIXTEEN PER CENT OF THESE REVENUES FOR THE PURPOSES  
30 OF ECONOMIC DEVELOPMENT UNDER SECTION 11-254.04. ANY INCREASE IN TAX IMPOSED  
31 UNDER THIS SECTION SHALL NOT CONSTITUTE A NEW TAX FOR THE PURPOSES OF SECTION  
32 11-254.04, SUBSECTION B.

33 ~~2.~~ 3. All remaining revenues to promote and enhance tourism through  
34 the recognized tourism promotion agency in the county.

APPROVED BY THE GOVERNOR APRIL 11, 2005.

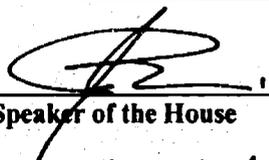
FILED IN THE OFFICE OF THE SECRETARY OF STATE APRIL 11, 2005.

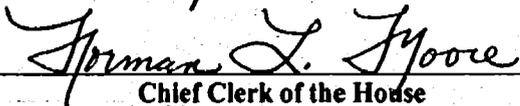


Passed the House February 21, 2005

by the following vote: 37 Ayes,

22 Nays, 1 Not Voting

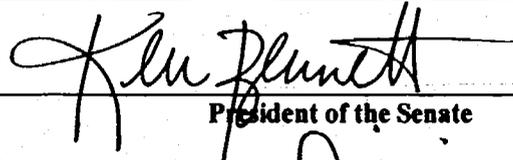
  
Speaker of the House

  
Chief Clerk of the House

Passed the Senate April 5, 2005

by the following vote: 18 Ayes,

12 Nays, 0 Not Voting

  
President of the Senate

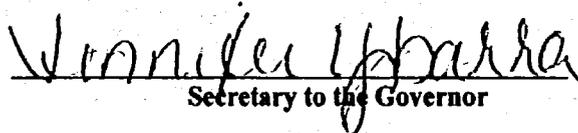
  
Secretary of the Senate

EXECUTIVE DEPARTMENT OF ARIZONA  
OFFICE OF GOVERNOR

This Bill was received by the Governor this

14th day of April, 2005

at 9:27 o'clock a. M.

  
Secretary to the Governor

Approved this 11 day of

April, 2005,

at 10<sup>10</sup> o'clock A. M.

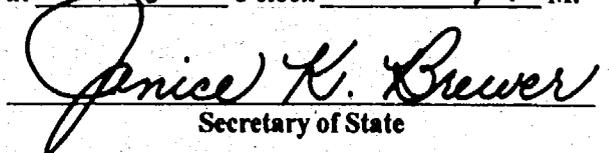
  
Governor of Arizona

EXECUTIVE DEPARTMENT OF ARIZONA  
OFFICE OF SECRETARY OF STATE

This Bill was received by the Secretary of State

this 11 day of April, 2005,

at 1:35 o'clock P. M.

  
Secretary of State

H.B. 2133