

House Engrossed

FILED

**JANICE K. BREWER
SECRETARY OF STATE**

State of Arizona
House of Representatives
Forty-seventh Legislature
Second Regular Session
2006

CHAPTER 110

HOUSE BILL 2342

AN ACT

AMENDING SECTION 25-320.02, ARIZONA REVISED STATUTES; RELATING TO DISSOLUTION
OF MARRIAGE.

(TEXT OF BILL BEGINS ON NEXT PAGE)



1 Be it enacted by the Legislature of the State of Arizona:
2 Section 1. Section 25-320.02, Arizona Revised Statutes, is amended to
3 read:
4 25-320.02. Self-employed parent; tax practitioner; definition
5 A. On request of either parent or on the court's own motion, before
6 the court enters an order for child support pursuant to section 25-320, the
7 court may order both parents to meet with a federally authorized tax
8 practitioner if at least one of the parents is self-employed. The federally
9 authorized tax practitioner shall review the accuracy of the self-employed
10 parent's records and submit a written report to the court to help it
11 determine the child support obligation.
12 B. Each parent may submit to the court the names of not more than two
13 federally authorized tax practitioners. If the parents cannot agree on a
14 federally authorized tax practitioner to conduct the review, the court shall
15 make this choice from a list of names submitted by the parents.
16 ~~C. The parents shall equally share the cost of the federally~~
17 ~~authorized tax practitioner.~~
18 C. THE COURT SHALL DETERMINE WHICH PARENT SHALL PAY FOR THE COST OF
19 THE FEDERALLY AUTHORIZED TAX PRACTITIONER OR DETERMINE EACH PARENT'S SHARE OF
20 THIS COST.
21 D. For the purposes of this section, "federally authorized tax
22 practitioner" has the same meaning prescribed in section 42-2069.

APPROVED BY THE GOVERNOR APRIL 12, 2006.

FILED IN THE OFFICE OF THE SECRETARY OF STATE APRIL 12, 2006.

