

Senate Engrossed

FILED

**JANICE K. BREWER
SECRETARY OF STATE**

State of Arizona
Senate
Forty-eighth Legislature
First Regular Session
2007

CHAPTER 132

SENATE BILL 1036

AN ACT

AMENDING TITLE 42, CHAPTER 2, ARTICLE 2, ARIZONA REVISED STATUTES, BY ADDING SECTION 42-2079; RELATING TO THE TAXPAYER BILL OF RIGHTS.

(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 2, article 2, Arizona Revised Statutes,
3 is amended by adding section 42-2079, to read:

4 42-2079. Suspension of liabilities by reason of disasters,
5 terroristic or military actions or states of
6 emergency; definitions

7 A. NOTWITHSTANDING SECTIONS 42-1107 AND 42-1123, THE DIRECTOR SHALL
8 SPECIFY A PERIOD OF UP TO ONE YEAR TO EXTEND ANY DUE DATE AND SUSPEND ANY
9 PENALTY OR INTEREST THAT WOULD ORDINARILY ACCRUE DURING THAT TIME FOR ANY
10 AFFECTED TAXPAYER IN ANY OF THE FOLLOWING CIRCUMSTANCES:

11 1. SECTION 7508A OF THE INTERNAL REVENUE CODE RELATING TO DISASTERS
12 AND TERRORISTIC AND MILITARY ACTIONS APPLIES.

13 2. THE GOVERNOR HAS DECLARED A STATE OF EMERGENCY PURSUANT TO SECTION
14 26-303, SUBSECTION D.

15 B. NOTWITHSTANDING SECTION 42-1123, INTEREST SHALL NOT ACCRUE ON ANY
16 UNPAID TAX DURING THE TIME DETERMINED UNDER SUBSECTION A OF THIS SECTION FOR
17 ANY AFFECTED TAXPAYER.

18 C. FOR THE PURPOSES OF THIS SECTION:

19 1. "AFFECTED TAXPAYER" MEANS:

20 (a) AN INDIVIDUAL WHOSE PRINCIPAL RESIDENCE IS LOCATED IN A COVERED
21 AREA.

22 (b) A BUSINESS ENTITY OR SOLE PROPRIETOR WHOSE PRINCIPAL PLACE OF
23 BUSINESS IS LOCATED IN A COVERED AREA.

24 (c) AN INDIVIDUAL WHO IS A RELIEF WORKER AFFILIATED WITH A RECOGNIZED
25 GOVERNMENT OR PHILANTHROPIC ORGANIZATION AND WHO IS ASSISTING IN A COVERED
26 AREA.

27 (d) AN INDIVIDUAL, BUSINESS ENTITY OR SOLE PROPRIETOR WHOSE RECORDS
28 NECESSARY TO MEET A TAX FILING OR PAYING DEADLINE ARE MAINTAINED IN A COVERED
29 AREA.

30 (e) THE SPOUSE OF AN AFFECTED TAXPAYER, SOLELY WITH REGARD TO A JOINT
31 RETURN OF THE HUSBAND AND WIFE.

32 (f) ANY OTHER PERSON DETERMINED BY THE DIRECTOR TO BE AFFECTED
33 PURSUANT TO SUBSECTION A OF THIS SECTION.

34 2. "COVERED AREA" MEANS A GEOGRAPHICAL AREA TO WHICH SUBSECTION A OF
35 THIS SECTION APPLIES.

APPROVED BY THE GOVERNOR APRIL 24, 2007.

FILED IN THE OFFICE OF THE SECRETARY OF STATE APRIL 24, 2007.

Passed the House April 17, 20 07,

by the following vote: 56 Ayes,

0 Nays, 4 Not Voting

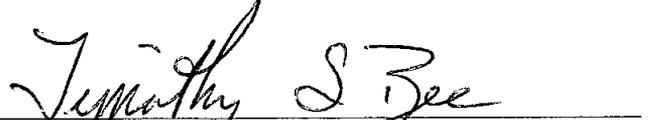

Speaker of the House

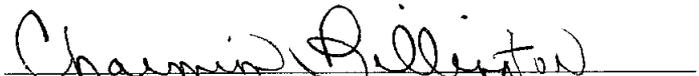

Chief Clerk of the House

Passed the Senate January 22, 20 07,

by the following vote: 30 Ayes,

0 Nays, 0 Not Voting


President of the Senate

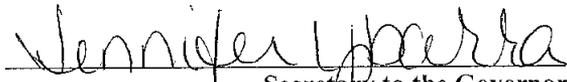

Secretary of the Senate

EXECUTIVE DEPARTMENT OF ARIZONA
OFFICE OF GOVERNOR

This Bill was received by the Governor this

18th day of April, 2007,

at 12:24 o'clock P. M.


Secretary to the Governor

Approved this 24 day of

April, 2007,

at 9:20 o'clock A. M.

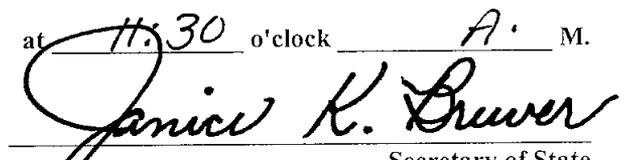

Governor of Arizona

EXECUTIVE DEPARTMENT OF ARIZONA
OFFICE OF SECRETARY OF STATE

This Bill was received by the Secretary of State

this 24 day of April, 2007,

at 11:30 o'clock A. M.


Secretary of State

S.B. 1036