Senate Engrossed House Bill

FILED

JANICE K. BREWER
SECRETARY OF STATE

State of Arizona
House of Representatives
Forty-eighth Legislature
First Regular Session
2007

CHAPTER 188

HOUSE BILL 2627

AN ACT

AMENDING SECTION 42-5075, ARIZONA REVISED STATUTES; RELATING TO TRANSACTION PRIVILEGE TAX.

(TEXT OF BILL BEGINS ON NEXT PAGE)

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

Section 1. Section 42-5075, Arizona Revised Statutes, is amended to read:

42-5075. Prime contracting classification; exemptions; definitions

A. The prime contracting classification is comprised of the business of prime contracting and dealership of manufactured buildings. Sales for resale to another dealership of manufactured buildings are not subject to tax. Sales for resale do not include sales to a lessor of manufactured buildings. The sale of a used manufactured building is not taxable under this chapter. The proceeds from alteration and repairs to a used manufactured building are taxable under this section.

B. The tax base for the prime contracting classification is sixty-five per cent of the gross proceeds of sales or gross income derived from the business. The following amounts shall be deducted from the gross proceeds of sales or gross income before computing the tax base:

1. The sales price of land, which shall not exceed the fair market value.

2. Sales and installation of groundwater measuring devices required under section 45-604 and groundwater monitoring wells required by law, including monitoring wells installed for acquiring information for a permit required by law.

3. The sales price of furniture, furnishings, fixtures, appliances~~,~~ and attachments that are not incorporated as component parts of or attached to a manufactured building or the setup site. The sale of such items may be subject to the taxes imposed by article 1 of this chapter separately and distinctly from the sale of the manufactured building.

4. The gross proceeds of sales or gross income received from a contract entered into for the construction, alteration, repair, addition, subtraction, improvement, movement, wrecking or demolition of any building, highway, road, railroad, excavation, manufactured building or other structure, project, development or improvement located in a military reuse zone for providing aviation or aerospace services or for a manufacturer, assembler or fabricator of aviation or aerospace products within an active military reuse zone after the zone is initially established or renewed under section 41-1531. To be eligible to qualify for this deduction, before beginning work under the contract, the prime contractor must have applied for a letter of qualification from the department of revenue.

5. The gross proceeds of sales or gross income derived from a contract to construct a qualified environmental technology manufacturing, producing or processing facility, as described in section 41-1514.02, and from subsequent construction and installation contracts that begin within ten years after the start of initial construction. To qualify for this deduction, before beginning work under the contract, the prime contractor must obtain a letter of qualification from the department of revenue. This paragraph shall apply

for ten full consecutive calendar or fiscal years after the start of initial construction.

6. The gross proceeds of sales or gross income from a contract to provide for one or more of the following actions, or a contract for site preparation, constructing, furnishing or installing machinery, equipment or other tangible personal property, including structures necessary to protect exempt incorporated materials or installed machinery or equipment, and tangible personal property incorporated into the project, to perform one or more of the following actions in response to a release or suspected release of a hazardous substance, pollutant or contaminant from a facility to the environment, unless the release was authorized by a permit issued by a governmental authority:

(a) Actions to monitor, assess and evaluate such a release or a suspected release.

(b) Excavation, removal and transportation of contaminated soil and its treatment or disposal.

(c) Treatment of contaminated soil by vapor extraction, chemical or physical stabilization, soil washing or biological treatment to reduce the concentration, toxicity or mobility of a contaminant.

(d) Pumping and treatment or in situ treatment of contaminated groundwater or surface water to reduce the concentration or toxicity of a contaminant.

(e) The installation of structures, such as cutoff walls or caps, to contain contaminants present in groundwater or soil and prevent them from reaching a location where they could threaten human health or welfare or the environment.

This paragraph does not include asbestos removal or the construction or use of ancillary structures such as maintenance sheds, offices or storage facilities for unattached equipment, pollution control equipment, facilities or other control items required or to be used by a person to prevent or control contamination before it reaches the environment.

7. The gross proceeds of sales or gross income that is derived from a contract entered into for the installation, assembly, repair or maintenance of machinery, equipment or other tangible personal property that is deducted from the tax base of the retail classification pursuant to section 42-5061, subsection B, or that is exempt from use tax pursuant to section 42-5159, subsection B, and that does not become a permanent attachment to a building, highway, road, railroad, excavation or manufactured building or other structure, project, development or improvement. If the ownership of the realty is separate from the ownership of the machinery, equipment or tangible personal property, the determination as to permanent attachment shall be made as if the ownership were the same. The deduction provided in this paragraph does not include gross proceeds of sales or gross income from that portion of any contracting activity which consists of the development of, or modification to, real property in order to facilitate the installation,

assembly, repair, maintenance or removal of machinery, equipment or other tangible personal property that is deducted from the tax base of the retail classification pursuant to section 42-5061, subsection B or that is exempt from use tax pursuant to section 42-5159, subsection B. For the purposes of this paragraph, "permanent attachment" means at least one of the following:

(a) To be incorporated into real property.

(b) To become so affixed to real property that it becomes a part of the real property.

(c) To be so attached to real property that removal would cause substantial damage to the real property from which it is removed.

8. Through December 31, 2009, the gross proceeds of sales or gross income received from a contract for constructing any lake facility development in a commercial enhancement reuse district that is designated pursuant to section 9-499.08 if the prime contractor maintains the following records in a form satisfactory to the department and to the city or town in which the property is located:

(a) The certificate of qualification of the lake facility development issued by the city or town pursuant to section 9-499.08, subsection D.

(b) All state and local transaction privilege tax returns for the period of time during which the prime contractor received gross proceeds of sales or gross income from a contract to construct a lake facility development in a designated commercial enhancement reuse district, showing the amount exempted from state and local taxation.

(c) Any other information that the department considers to be necessary.

9. The gross proceeds of sales or gross income attributable to the purchase of machinery, equipment or other tangible personal property that is exempt from or deductible from transaction privilege and use tax under:

(a) Section 42-5061, subsection A, paragraph 25 or 29.

(b) Section 42-5061, subsection B.

(c) Section 42-5159, subsection A, paragraph 13, subdivision (a), (b), (c), (d), (e), (f), (i), (j) or (l).

(d) Section 42-5159, subsection B.

10. The gross proceeds of sales or gross income received from a contract for the construction of an environmentally controlled facility for the raising of poultry for the production of eggs and the sorting, cooling and packaging of eggs.

11. The gross proceeds of sales or gross income that is derived from a contract entered into with a person who is engaged in the commercial production of livestock, livestock products or agricultural, horticultural, viticultural or floricultural crops or products in this state for the construction, alteration, repair, improvement, movement, wrecking or demolition or addition to or subtraction from any building, highway, road, excavation, manufactured building or other structure, project, development or

1 improvement used directly and primarily to prevent, monitor, control or
2 reduce air, water or land pollution.
3 12. The gross proceeds of sales or gross income that is derived from
4 the installation, assembly, repair or maintenance of clean rooms that are
5 deducted from the tax base of the retail classification pursuant to section
6 42-5061, subsection B, paragraph 17.
7 13. For taxable periods beginning from and after June 30, 2001, the
8 gross proceeds of sales or gross income derived from a contract entered into
9 for the construction of a residential apartment housing facility that
10 qualifies for a federal housing subsidy for low income persons over sixty-two
11 years of age and that is owned by a nonprofit charitable organization that
12 has qualified under section 501(c)(3) of the internal revenue code.
13 14. For taxable periods beginning from and after December 31, 1996 and
14 ending before January 1, 2011, the gross proceeds of sales or gross income
15 derived from a contract to provide and install a solar energy device. The
16 contractor shall register with the department as a solar energy contractor.
17 By registering, the contractor acknowledges that it will make its books and
18 records relating to sales of solar energy devices available to the department
19 for examination.
20 15. The gross proceeds of sales or gross income derived from a contract
21 entered into for the construction of a launch site, as defined in 14 Code of
22 Federal Regulations section 401.5.
23 16. The gross proceeds of sales or gross income derived from a contract
24 entered into for the construction of a domestic violence shelter that is
25 owned and operated by a nonprofit charitable organization that has qualified
26 under section 501(c)(3) of the internal revenue code.
27 17. The gross proceeds of sales or gross income derived from contracts
28 to perform postconstruction treatment of real property for termite and
29 general pest control, including wood destroying organisms.
30 18. The gross proceeds of sales or gross income received from contracts
31 entered into before July 1, 2006 for constructing a state university research
32 infrastructure project if the project has been reviewed by the joint
33 committee on capital review before the university enters into the
34 construction contract for the project. For the purposes of this paragraph,
35 "research infrastructure" has the same meaning prescribed in section 15-1670.
36 19. The gross proceeds of sales or gross income received from a
37 contract for the construction of any building, or other structure, project,
38 development or improvement owned by a qualified business under section
39 41-1516 for harvesting or the initial processing of qualifying forest
40 products removed from qualifying projects as defined in section 41-1516 if
41 actual construction begins before January 1, 2010. To qualify for this
42 deduction, the prime contractor must obtain a letter of qualification from
43 the department of commerce before beginning work under the contract.
44 20. The gross proceeds of sales or gross income received from a
45 contract for the construction of any building or other structure associated

with motion picture production in this state. To qualify for the deduction, at the time the contract is entered into the motion picture production company must present to the prime contractor its certificate that is issued pursuant to section 42-5009, subsection H and that establishes its qualification for the deduction.

21. Any amount of the gross proceeds of sales or gross income from a contract that constitutes development or impact fees paid to the state or a local government to offset governmental costs of providing public infrastructure, public safety and other public services to a development.

C. Entitlement to the deduction pursuant to subsection B, paragraph 7 of this section is subject to the following provisions:

1. A prime contractor may establish entitlement to the deduction by both:

(a) Marking the invoice for the transaction to indicate that the gross proceeds of sales or gross income derived from the transaction was deducted from the base.

(b) Obtaining a certificate executed by the purchaser indicating the name and address of the purchaser, the precise nature of the business of the purchaser, the purpose for which the purchase was made, the necessary facts to establish the deductibility of the property under section 42-5061, subsection B, and a certification that the person executing the certificate is authorized to do so on behalf of the purchaser. The certificate may be disregarded if the prime contractor has reason to believe that the information contained in the certificate is not accurate or complete.

2. A person who does not comply with paragraph 1 of this subsection may establish entitlement to the deduction by presenting facts necessary to support the entitlement, but the burden of proof is on that person.

3. The department may prescribe a form for the certificate described in paragraph 1, subdivision (b) of this subsection. The department may also adopt rules that describe the transactions with respect to which a person is not entitled to rely solely on the information contained in the certificate provided in paragraph 1, subdivision (b) of this subsection but must instead obtain such additional information as required in order to be entitled to the deduction.

4. If a prime contractor is entitled to a deduction by complying with paragraph 1 of this subsection, the department may require the purchaser who caused the execution of the certificate to establish the accuracy and completeness of the information required to be contained in the certificate which would entitle the prime contractor to the deduction. If the purchaser cannot establish the accuracy and completeness of the information, the purchaser is liable in an amount equal to any tax, penalty and interest which the prime contractor would have been required to pay under article 1 of this chapter if the prime contractor had not complied with paragraph 1 of this subsection. Payment of the amount under this paragraph exempts the purchaser from liability for any tax imposed under article 4 of this chapter. The

amount shall be treated as a transaction privilege tax to the purchaser and as tax revenues collected from the prime contractor in order to designate the distribution base for purposes of section 42-5029.

D. Subcontractors or others who perform services in respect to any improvement, building, highway, road, railroad, excavation, manufactured building or other structure, project, development or improvement are not subject to tax if they can demonstrate that the job was within the control of a prime contractor or contractors or a dealership of manufactured buildings and that the prime contractor or dealership is liable for the tax on the gross income, gross proceeds of sales or gross receipts attributable to the job and from which the subcontractors or others were paid.

E. Amounts received by a contractor for a project are excluded from the contractor's gross proceeds of sales or gross income derived from the business if the person who hired the contractor executes and provides a certificate to the contractor stating that the person providing the certificate is a prime contractor and is liable for the tax under article 1 of this chapter. The department shall prescribe the form of the certificate. If the contractor has reason to believe that the information contained on the certificate is erroneous or incomplete, the department may disregard the certificate. If the person who provides the certificate is not liable for the tax as a prime contractor, that person is nevertheless deemed to be the prime contractor in lieu of the contractor and is subject to the tax under this section on the gross receipts or gross proceeds received by the contractor.

F. Every person engaging or continuing in this state in the business of prime contracting or dealership of manufactured buildings shall present to the purchaser of such prime contracting or manufactured building a written receipt of the gross income or gross proceeds of sales from such activity and shall separately state the taxes to be paid pursuant to this section.

G. For the purposes of section 42-5032.01, the department shall separately account for revenues collected under the prime contracting classification from any prime contractor engaged in the preparation or construction of a multipurpose facility, and related infrastructure, that is owned, operated or leased by the tourism and sports authority pursuant to title 5, chapter 8.

H. The gross proceeds of sales or gross income derived from a contract for lawn maintenance services are not subject to tax under this section if the contract does not include landscaping activities. Lawn maintenance service is a service pursuant to section 42-5061, subsection A, paragraph 1, and includes lawn mowing and edging, weeding, repairing sprinkler heads or drip irrigation heads, seasonal replacement of flowers, refreshing gravel, lawn de-thatching, seeding winter lawns, leaf and debris collection and removal, tree or shrub pruning or clipping, garden and gravel raking and applying pesticides, as defined in section 3-361, and fertilizer materials, as defined in section 3-262.

I. The gross proceeds of sales or gross income derived from landscaping activities are subject to tax under this section. Landscaping includes installing lawns, grading or leveling ground, installing gravel or boulders, planting trees and other plants, felling trees, removing or mulching tree stumps, removing other imbedded plants, building or modifying irrigation berms, repairing sprinkler or watering systems, installing railroad ties and installing underground sprinkler or watering systems.

J. The portion of gross proceeds of sales or gross income attributable to the actual direct costs of providing architectural or engineering services that are incorporated in a contract is not subject to tax under this section. For the purposes of this subsection, "direct costs" means the portion of the actual costs that are directly expended in providing architectural or engineering services.

K. Operating a landfill or a solid waste disposal facility is not subject to taxation under this section, including filling, compacting and creating vehicle access to and from cell sites within the landfill. Constructing roads to a landfill or solid waste disposal facility and constructing cells within a landfill or solid waste disposal facility may be deemed prime contracting under this section.

L. The following ~~applies~~ APPLY to manufactured buildings:

1. For sales in this state where the ~~dealer~~ DEALERSHIP of manufactured buildings contracts to deliver the building to a setup site or to perform the setup in this state, the taxable situs is the setup site.

2. For sales in this state where the ~~dealer~~ DEALERSHIP of manufactured buildings does not contract to deliver the building to a setup site or does not perform the setup, the taxable situs is the location of the dealership where the building is delivered to the buyer.

3. For sales in this state where the ~~dealer~~ DEALERSHIP of manufactured buildings contracts to deliver the building to a setup site that is outside this state, the situs is outside this state and the transaction is excluded from tax.

M. NOTWITHSTANDING SUBSECTION N, PARAGRAPH 8 OF THIS SECTION, A PERSON OWNING REAL PROPERTY WHO ENTERS INTO A CONTRACT FOR SALE OF THE REAL PROPERTY, WHO IS RESPONSIBLE TO THE NEW OWNER OF THE PROPERTY FOR MODIFICATIONS MADE TO THE PROPERTY IN THE PERIOD SUBSEQUENT TO THE TRANSFER OF TITLE AND WHO RECEIVES A CONSIDERATION FOR THE MODIFICATIONS IS CONSIDERED A PRIME CONTRACTOR SOLELY FOR PURPOSES OF TAXING THE GROSS PROCEEDS OF SALE OR GROSS INCOME RECEIVED FOR THE MODIFICATIONS MADE SUBSEQUENT TO THE TRANSFER OF TITLE. THE ORIGINAL OWNER'S GROSS PROCEEDS OF SALE OR GROSS INCOME RECEIVED FOR THE MODIFICATIONS SHALL BE DETERMINED ACCORDING TO THE FOLLOWING METHODOLOGY:

1. IF ANY PART OF THE CONTRACT FOR SALE OF THE PROPERTY SPECIFIES AMOUNTS TO BE PAID TO THE ORIGINAL OWNER FOR THE MODIFICATIONS TO BE MADE IN THE PERIOD SUBSEQUENT TO THE TRANSFER OF TITLE, THE AMOUNTS ARE INCLUDED IN THE ORIGINAL OWNER'S GROSS PROCEEDS OF SALE OR GROSS INCOME UNDER THIS

SECTION. PROCEEDS FROM THE SALE OF THE PROPERTY RECEIVED AFTER TRANSFER OF TITLE THAT ARE UNRELATED TO THE MODIFICATIONS MADE SUBSEQUENT TO THE TRANSFER OF TITLE WILL NOT BE CONSIDERED GROSS PROCEEDS OF SALE OR GROSS INCOME FROM THE MODIFICATIONS.

2. IF THE ORIGINAL OWNER ENTERS INTO AN AGREEMENT SEPARATE FROM THE CONTRACT FOR SALE OF THE REAL PROPERTY PROVIDING FOR AMOUNTS TO BE PAID TO THE ORIGINAL OWNER FOR THE MODIFICATIONS TO BE MADE IN THE PERIOD SUBSEQUENT TO THE TRANSFER OF TITLE TO THE PROPERTY, THE AMOUNTS ARE INCLUDED IN THE ORIGINAL OWNER'S GROSS PROCEEDS OF SALE OR GROSS INCOME RECEIVED FOR THE MODIFICATIONS MADE SUBSEQUENT TO THE TRANSFER OF TITLE.

3. IF THE ORIGINAL OWNER IS RESPONSIBLE TO THE NEW OWNER FOR MODIFICATIONS MADE TO THE PROPERTY IN THE PERIOD SUBSEQUENT TO THE TRANSFER OF TITLE AND DERIVES ANY GROSS PROCEEDS OF SALE OR GROSS INCOME FROM THE PROJECT SUBSEQUENT TO THE TRANSFER OF TITLE OTHER THAN A DELAYED DISBURSEMENT FROM ESCROW UNRELATED TO THE MODIFICATIONS, IT IS PRESUMED THAT THE AMOUNTS ARE RECEIVED FOR THE MODIFICATIONS MADE SUBSEQUENT TO THE TRANSFER OF TITLE UNLESS THE CONTRARY IS ESTABLISHED BY THE OWNER THROUGH ITS BOOKS, RECORDS AND PAPERS KEPT IN THE REGULAR COURSE OF BUSINESS.

4. THE TAX BASE OF THE ORIGINAL OWNER IS COMPUTED IN THE SAME MANNER AS A PRIME CONTRACTOR UNDER THIS SECTION.

~~M.~~ N. For the purposes of this section:

1. "Contracting" means engaging in business as a contractor.

2. "Contractor" is synonymous with the term "builder" and means any person~~, firm, partnership, corporation, association~~ or ~~other~~ organization~~, or a combination of any of them,~~ that undertakes to or offers to undertake to, or purports to have the capacity to undertake to, or submits a bid to, or does personally or by or through others, ~~construct, alter, repair, add to, subtract from, improve, move, wreck or demolish~~ MODIFY any building, highway, road, railroad, excavation, manufactured building or other structure, project, development or improvement, or to do any part of such a project, including the erection of scaffolding or other structure or works in connection with such a project, and includes subcontractors and specialty contractors. For all purposes of taxation or deduction, this definition shall govern without regard to whether or not such contractor is acting in fulfillment of a contract.

3. "Dealership of manufactured buildings" means a dealer who either:

(a) Is licensed pursuant to title 41, chapter 16 and who sells manufactured buildings to the final consumer.

(b) Supervises, performs or coordinates the excavation and completion of site improvements, setup or moving of a manufactured building including the contracting, if any, with any subcontractor or specialty contractor for the completion of the contract.

4. "Manufactured building" means a manufactured home, mobile home or factory-built building, as defined in section 41-2142.

5. "MODIFICATION" MEANS CONSTRUCTION, ALTERATION, REPAIR, ADDITION, SUBTRACTION, IMPROVEMENT, MOVEMENT, WRECKAGE OR DEMOLITION.

6. "MODIFY" MEANS TO CONSTRUCT, ALTER, REPAIR, ADD TO, SUBTRACT FROM, IMPROVE, MOVE, WRECK OR DEMOLISH.

~~5.~~ 7. "Prime contracting" means engaging in business as a prime contractor.

~~6.~~ 8. "Prime contractor" means a contractor who supervises, performs or coordinates the ~~construction, alteration, repair, addition, subtraction, improvement, movement, wreckage or demolition~~ MODIFICATION of any building, highway, road, railroad, excavation, manufactured building or other structure, project, development or improvement including the contracting, if any, with any subcontractors or specialty contractors and who is responsible for the completion of the contract. EXCEPT AS PROVIDED IN SUBSECTIONS E AND M OF THIS SECTION, A PERSON WHO OWNS REAL PROPERTY, WHO ENGAGES ONE OR MORE CONTRACTORS TO MODIFY THAT REAL PROPERTY AND WHO DOES NOT ITSELF MODIFY THAT REAL PROPERTY IS NOT A PRIME CONTRACTOR WITHIN THE MEANING OF THIS PARAGRAPH REGARDLESS OF THE EXISTENCE OF A CONTRACT FOR SALE OR THE SUBSEQUENT SALE OF THAT REAL PROPERTY.

~~7.~~ 9. "Sale of a used manufactured building" does not include a lease of a used manufactured building.

Sec. 2. Retroactivity; limitation on refunds; nonseverability

A. Section 42-5075, subsections M and N, Arizona Revised Statutes, as amended by this act, apply retroactively to taxable periods beginning from and after January 8, 1991.

B. Any claim for refund of transaction privilege tax based on the retroactive application of section 42-5075, subsections M and N, Arizona Revised Statutes, as amended by this act, must be submitted to the department of revenue on or before December 31, 2007, pursuant to section 42-1118, Arizona Revised Statutes. A failure to file a claim on or before December 31, 2007 constitutes a waiver of the claim for refund under this section.

C. The aggregate amount of refunds under this section shall not exceed ten thousand dollars including interest. If the aggregate amount of the claims under this section that are ultimately determined to be correct exceeds ten thousand dollars, then each claim shall be proportionately reduced so that the total refund amount equals ten thousand dollars. Amounts due under this section shall not be refunded unless the taxpayer requesting the refund provides evidence satisfactory to the department of revenue that amounts of tax and interest collected from other persons by the taxpayer will be returned to those persons.

D. The use of the newly defined terms “modification” and “modify” to encompass activities provided for under section 42-5075, subsection M, Arizona Revised Statutes, as it existed prior to this act, and the substitution of the word “person” as defined in section 42-5001, Arizona Revised Statutes, for the words "firm, partnership, corporation, association or other" under section 42-5075, subsection M, Arizona Revised Statutes, as

1 it existed prior to this act, are nonsubstantive changes intended merely to
2 facilitate ease of reading and the understandability of the affected
3 provisions. The two changes discussed in this section shall not be
4 interpreted as altering the meaning or scope of section 42-5075, Arizona
5 Revised Statutes.
6 E. This section does not extend the statute of limitations for
7 assessment or refund beyond that which is open under sections 42-1104 and
8 42-1106, Arizona Revised Statutes.
9 F. If any part of this section is finally adjudicated to be invalid,
10 the entire section is void. The provisions of this section are intended to
11 be nonseverable.

APPROVED BY THE GOVERNOR MAY 8, 2007.

FILED IN THE OFFICE OF THE SECRETARY OF STATE MAY 9, 2007.

Passed the House February 20, 20 07

by the following vote: 57 Ayes,

0 Nays, 3 Not Voting

with emergency

Speaker of the House

Chief Clerk of the House

Passed the Senate April 18, 20 07

by the following vote: 27 Ayes,

0 Nays, 3 Not Voting

President of the Senate

Secretary of the Senate

EXECUTIVE DEPARTMENT OF ARIZONA
OFFICE OF GOVERNOR

This Bill received by the Governor this

_____ day of _____, 20_____

at _____ o'clock _____M.

Secretary to the Governor

Approved this _____day of

_____

at _____o'clock _____M.

Governor of Arizona

EXECUTIVE DEPARTMENT OF ARIZONA
OFFICE OF SECRETARY OF STATE

This Bill received by the Secretary of State

this _____ day of _____, 20_____

at _____ o'clock _____M.

Secretary of State

H.B. 2627

HOUSE CONCURS IN SENATE
AMENDMENTS AND FINAL PASSAGE

Passed the House May 3, 2007

by the following vote: 56 Ayes,

0 Nays, 4 Not Voting

Speaker of the House

Norman L. Moore
Chief Clerk of the House

EXECUTIVE DEPARTMENT OF ARIZONA
OFFICE OF GOVERNOR

This Bill received by the Governor this

3rd day of May, 2007

at 12:14 o'clock P. M.

Veronica Espinosa
Secretary to the Governor

Approved this 8 day of

May 2007

at 5:05 o'clock P. M.

Governor of Arizona

EXECUTIVE DEPARTMENT OF ARIZONA
OFFICE OF SECRETARY OF STATE

This Bill received by the Secretary of State

this 9 day of May, 2007

H.B. 2627

at 8:35 o'clock A. M.

Janice K. Brewer
Secretary of State