House Engrossed

FILED

KEN BENNETT
SECRETARY OF STATE

State of Arizona
House of Representatives
Forty-ninth Legislature
Second Regular Session
2010

CHAPTER 154

HOUSE BILL 2513

AN ACT

AMENDING SECTION 42-6001, ARIZONA REVISED STATUTES; RELATING TO MUNICIPAL EXCISE TAXES.

(TEXT OF BILL BEGINS ON NEXT PAGE)

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

Section 1. Section 42-6001, Arizona Revised Statutes, is amended to read:

42-6001. Collection and administration of transaction privilege tax and affiliated excise taxes; coordinated licensing, collection and audit functions

A. The department may collect and administer any transaction privilege and affiliated excise taxes, including use tax, severance tax, jet fuel excise and use tax, and rental occupancy tax, imposed by any city or town, and the department and any city or town may enter into intergovernmental contracts or agreements to provide a uniform method of administration, collection, audit and licensing of transaction privilege and affiliated excise taxes imposed by the state or cities or towns pursuant to title 11, chapter 7, article 3.

B. The director may enter into agreements with cities and towns of this state ~~which~~ THAT levy transaction privilege and affiliated excise taxes to provide for unified or coordinated licensing, collection and auditing programs for such taxes levied by cities and towns and taxes levied pursuant to chapter 5 of this title. Such cities and towns may enter into agreements with the department to provide for unified or coordinated licensing, collection and auditing programs for such transaction privilege and affiliated excise taxes levied by such cities and towns and for taxes levied pursuant to chapter 5 of this title.

C. A CITY OR TOWN THAT DOES NOT ENTER INTO AN AGREEMENT WITH THE DEPARTMENT FOR THE COLLECTION OF MUNICIPAL TRANSACTION PRIVILEGE AND AFFILIATED EXCISE TAXES SHALL REPORT TO THE DEPARTMENT ON OR BEFORE SEPTEMBER 1 OF EACH YEAR THE TOTAL AMOUNT OF THOSE TAXES COLLECTED BY THE CITY OR TOWN IN THE PRECEDING FISCAL YEAR.

~~C.~~ D. The director shall establish with such cities and towns a uniform licensing, collection and audit committee to direct such unified or coordinated functions.

APPROVED BY THE GOVERNOR APRIL 26, 2010.

FILED IN THE OFFICE OF THE SECRETARY OF STATE APRIL 27, 2010.

Passed the House March 23, 2010

by the following vote: 54 Ayes,

1 Nays, 5 Not Voting

Speaker of the House

Cheryl Laube

Chief Clerk of the House

Passed the Senate April 19, 2010

by the following vote: 28 Ayes,

0 Nays, 2 Not Voting

President of the Senate

Secretary of the Senate

EXECUTIVE DEPARTMENT OF ARIZONA
OFFICE OF GOVERNOR

This Bill received by the Governor this

20 day of April, 2010

at 4:40 o'clock P. M.

Secretary to the Governor

Approved this 26th day of

April

at 5:50 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 27th day of April, 2010

at 12:10 o'clock P M.

Secretary of State

H.B. 2513