Senate Engrossed House Bill

FILED
KEN BENNETT
SECRETARY OF STATE

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

CHAPTER 289

HOUSE BILL 2370

AN ACT

AMENDING SECTION 43-222, ARIZONA REVISED STATUTES; AMENDING SECTION 43-1074.01, ARIZONA REVISED STATUTES, AS AMENDED BY LAWS 2008, CHAPTER 290, SECTION 2; AMENDING SECTION 43-1074.01, ARIZONA REVISED STATUTES, AS AMENDED BY LAWS 2008, CHAPTER 290, SECTION 4; AMENDING TITLE 43, CHAPTER 10, ARTICLE 5, ARIZONA REVISED STATUTES, BY ADDING SECTION 43-1085.01; AMENDING TITLE 43, CHAPTER 11, ARTICLE 6, ARIZONA REVISED STATUTES, BY ADDING SECTION 43-1164.02; AMENDING SECTION 43-1168, ARIZONA REVISED STATUTES, AS AMENDED BY LAWS 2008, CHAPTER 290, SECTION 5; AMENDING SECTION 43-1168, ARIZONA REVISED STATUTES, AS AMENDED BY LAWS 2008, CHAPTER 290, SECTION 7; RELATING TO TAXATION OF INCOME.

(TEXT OF BILL BEGINS ON NEXT PAGE)

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

Section 1. Section 43-222, Arizona Revised Statutes, is amended to read:

43-222. Income tax credit review schedule

The joint legislative income tax credit review committee shall review the following income tax credits:

1. For years ending in 0 and 5, sections 43-1075, 43-1075.01, 43-1079.01, 43-1087, 43-1088, 43-1090.01, 43-1163, 43-1163.01, 43-1167.01, 43-1175 and 43-1182.

2. For years ending in 1 and 6, sections 43-1074.02, 43-1083, 43-1085, 43-1085.01, 43-1164, 43-1164.02 and 43-1183.

3. For years ending in 2 and 7, sections 43-1073, 43-1079, 43-1080, 43-1086, 43-1089, 43-1089.01, 43-1089.02, 43-1090, 43-1167, 43-1169, 43-1176 and 43-1181.

4. For years ending in 3 and 8, sections 43-1074.01, 43-1081, 43-1168, 43-1170 and 43-1178.

5. For years ending in 4 and 9, sections 43-1076, 43-1081.01, 43-1083.01, 43-1084, 43-1162, 43-1164.01, ~~and~~ 43-1170.01 AND 43-1184.

Sec. 2. Section 43-1074.01, Arizona Revised Statutes, as amended by Laws 2008, chapter 290, section 2, is amended to read:

43-1074.01. Credit for increased research activities

A. A credit is allowed against the taxes imposed by this title in an amount determined pursuant to section 41 of the internal revenue code, except that:

1. The amount of the credit is based on the excess, if any, of the qualified research expenses for the taxable year over the base amount as defined in section 41(c) of the internal revenue code and is computed as follows:

(a) If the excess is two million five hundred thousand dollars or less, the credit is equal to twenty-four per cent of that amount.

(b) If the excess is over two million five hundred thousand dollars, the credit is equal to six hundred thousand dollars plus fifteen per cent of any amount exceeding two million five hundred thousand dollars, except that:

(i) For taxable years beginning from and after December 31, 2000 through December 31, 2001, the credit shall not exceed one million five hundred thousand dollars.

(ii) For taxable years beginning from and after December 31, 2001 through December 31, 2002, the credit shall not exceed two million five hundred thousand dollars.

2. Qualified research includes only research conducted in this state including research conducted at a university in this state and paid for by the taxpayer.

3. If two or more taxpayers, including partners in a partnership and shareholders of an S corporation, as defined in section 1361 of the internal

revenue code, share in the eligible expenses, each taxpayer is eligible to receive a proportionate share of the credit.

4. The credit under this section applies only to expenses incurred from and after December 31, 2000.

5. The termination provisions of section 41 of the internal revenue code do not apply.

B. If the allowable credit under this section exceeds the taxes otherwise due under this title on the claimant's income, or if there are no taxes due under this title, the amount of the credit not used to offset taxes may be carried forward to the next fifteen consecutive taxable years. The amount of credit carryforward from taxable years beginning from and after December 31, 2000 through December 31, 2002 that may be used in any taxable year may not exceed the taxpayer's tax liability under this title or five hundred thousand dollars, whichever is less, minus the credit under this section for the current taxable year's qualified research expenses. The amount of credit carryforward from taxable years beginning from and after December 31, 2002 that may be used in any taxable year may not exceed the taxpayer's tax liability under this title minus the credit under this section for the current taxable year's qualified research expenses.

C. A TAXPAYER THAT CLAIMS A CREDIT FOR INCREASED RESEARCH AND DEVELOPMENT ACTIVITY UNDER THIS SECTION SHALL NOT CLAIM A CREDIT UNDER SECTION 43-1085.01 FOR THE SAME EXPENSES.

Sec. 3. Section 43-1074.01, Arizona Revised Statutes, as amended by Laws 2008, chapter 290, section 4, is amended to read:

43-1074.01. <u>Credit for increased research activities</u>

A. A credit is allowed against the taxes imposed by this title in an amount determined pursuant to section 41 of the internal revenue code, except that:

1. The amount of the credit is based on the excess, if any, of the qualified research expenses for the taxable year over the base amount as defined in section 41(c) of the internal revenue code and is computed as follows:

(a) If the excess is two million five hundred thousand dollars or less, the credit is equal to twenty per cent of that amount.

(b) If the excess is over two million five hundred thousand dollars, the credit is equal to five hundred thousand dollars plus eleven per cent of any amount exceeding two million five hundred thousand dollars, except that:

(i) For taxable years beginning from and after December 31, 2000 through December 31, 2001, the credit shall not exceed one million five hundred thousand dollars.

(ii) For taxable years beginning from and after December 31, 2001 through December 31, 2002, the credit shall not exceed two million five hundred thousand dollars.

2. Qualified research includes only research conducted in this state including research conducted at a university in this state and paid for by the taxpayer.

3. If two or more taxpayers, including partners in a partnership and shareholders of an S corporation, as defined in section 1361 of the internal revenue code, share in the eligible expenses, each taxpayer is eligible to receive a proportionate share of the credit.

4. The credit under this section applies only to expenses incurred from and after December 31, 2000.

5. The termination provisions of section 41 of the internal revenue code do not apply.

B. If the allowable credit under this section exceeds the taxes otherwise due under this title on the claimant's income, or if there are no taxes due under this title, the amount of the credit not used to offset taxes may be carried forward to the next fifteen consecutive taxable years. The amount of credit carryforward from taxable years beginning from and after December 31, 2000 through December 31, 2002 that may be used in any taxable year may not exceed the taxpayer's tax liability under this title or five hundred thousand dollars, whichever is less, minus the credit under this section for the current taxable year's qualified research expenses. The amount of credit carryforward from taxable years beginning from and after December 31, 2002 that may be used in any taxable year may not exceed the taxpayer's tax liability under this title minus the credit under this section for the current taxable year's qualified research expenses.

C. A TAXPAYER THAT CLAIMS A CREDIT FOR INCREASED RESEARCH AND DEVELOPMENT ACTIVITY UNDER THIS SECTION SHALL NOT CLAIM A CREDIT UNDER SECTION 43-1085.01 FOR THE SAME EXPENSES.

Sec. 4. Title 43, chapter 10, article 5, Arizona Revised Statutes, is amended by adding section 43-1085.01, to read:

43-1085.01. <u>Credit for solar liquid fuel; research and development; production; delivery systems; definitions</u>

A. CREDITS ARE ALLOWED AGAINST THE TAXES IMPOSED BY THIS TITLE FOR RESEARCH AND DEVELOPMENT, PRODUCTION AND DELIVERY SYSTEM COSTS ASSOCIATED WITH SOLAR LIQUID FUEL AS PROVIDED BY THIS SECTION.

B. FOR TAXABLE YEARS BEGINNING FROM AND AFTER DECEMBER 31, 2010 THROUGH DECEMBER 31, 2021, A CREDIT IS ALLOWED FOR INCREASED RESEARCH AND DEVELOPMENT ACTIVITY RELATED TO SOLAR LIQUID FUEL AS PROVIDED BY SECTION 41 OF THE INTERNAL REVENUE CODE, EXCEPT THAT THE AMOUNT OF THE CREDIT IS EQUAL TO FORTY PER CENT OF THE AMOUNT EXCEEDING THE EXCESS, IF ANY, OF THE QUALIFIED RESEARCH EXPENSES FOR THE TAXABLE YEAR OVER THE BASE AMOUNT AS DEFINED IN SECTION 41(c) OF THE INTERNAL REVENUE CODE. QUALIFIED RESEARCH INCLUDES ONLY RESEARCH CONDUCTED IN THIS STATE, INCLUDING RESEARCH CONDUCTED AT A UNIVERSITY IN THIS STATE AND PAID FOR BY THE TAXPAYER.

C. FOR TAXABLE YEARS BEGINNING FROM AND AFTER DECEMBER 31, 2015 THROUGH DECEMBER 31, 2026, A CREDIT IS ALLOWED FOR THE PRODUCTION OF SOLAR LIQUID FUEL IN THIS STATE IN COMMERCIAL QUANTITIES. THE AMOUNT OF THE CREDIT IS EQUAL TO ELEVEN CENTS PER ONE HUNDRED THOUSAND BRITISH THERMAL UNITS OF FUEL PRODUCED IN THIS STATE DURING THE TAXABLE YEAR.

D. FOR TAXABLE YEARS BEGINNING FROM AND AFTER DECEMBER 31, 2015 THROUGH DECEMBER 31, 2026, A CREDIT IS ALLOWED FOR COSTS INCURRED DURING THE TAXABLE YEAR TO CONVERT OR MODIFY EXISTING MOTOR VEHICLE FUEL SERVICE STATIONS FOR THE RETAIL SALE OF SOLAR LIQUID FUEL TO CUSTOMERS. THE AMOUNT OF THE CREDIT IS EQUAL TO THIRTY PER CENT OF THE COST OF CONVERSION OR MODIFICATION, BUT NOT MORE THAN TWENTY THOUSAND DOLLARS PER TAXABLE YEAR PER SERVICE STATION.

E. CO-OWNERS OF A BUSINESS, INCLUDING PARTNERS IN A PARTNERSHIP AND SHAREHOLDERS OF AN S CORPORATION, AS DEFINED IN SECTION 1361 OF THE INTERNAL REVENUE CODE, MAY EACH CLAIM ONLY THE PRO RATA SHARE OF THE CREDIT ALLOWED UNDER THIS SECTION BASED ON THE OWNERSHIP INTEREST. THE TOTAL OF THE CREDITS ALLOWED ALL SUCH OWNERS MAY NOT EXCEED THE AMOUNT THAT WOULD HAVE BEEN ALLOWED FOR THE SOLE OWNER OF THE BUSINESS.

F. A TAXPAYER THAT CLAIMS A CREDIT FOR INCREASED RESEARCH AND DEVELOPMENT ACTIVITY UNDER SUBSECTION B OF THIS SECTION SHALL NOT CLAIM A CREDIT UNDER SECTION 43-1074.01 FOR THE SAME EXPENSES.

G. FOR THE PURPOSES OF THIS SECTION:

1. "COMMERCIAL QUANTITIES" MEANS AN AMOUNT OF FUEL THAT CAN BE PRODUCED AND SOLD BY AN INCORPORATED ENTITY IN THE WHOLESALE OR RETAIL TRADE.

2. "PRODUCTION" MEANS THE PRODUCTION OF INFRASTRUCTURE COMPATIBLE FUELS DERIVED FROM SUNLIGHT, CARBON DIOXIDE AND WATER THAT ARE CONVERTED INTO INTERMEDIARY CHEMICALS AND GASES THAT ARE USED TO PRODUCE HYDROCARBON FUELS.

3. "SOLAR LIQUID FUEL" MEANS LIQUID FUEL THAT IS GENERATED THROUGH PROCESSES THAT USE SUNLIGHT, CARBON DIOXIDE AND WATER TO PRODUCE INFRASTRUCTURE COMPATIBLE LIQUID HYDROCARBON FUELS.

Sec. 5. Title 43, chapter 11, article 6, Arizona Revised Statutes, is amended by adding section 43-1164.02, to read:

43-1164.02. <u>Credit for solar liquid fuel; research and development; production; delivery systems; definitions</u>

A. CREDITS ARE ALLOWED AGAINST THE TAXES IMPOSED BY THIS TITLE FOR RESEARCH AND DEVELOPMENT, PRODUCTION AND DELIVERY SYSTEM COSTS ASSOCIATED WITH SOLAR LIQUID FUEL AS PROVIDED BY THIS SECTION.

B. FOR TAXABLE YEARS BEGINNING FROM AND AFTER DECEMBER 31, 2010 THROUGH DECEMBER 31, 2021, A CREDIT IS ALLOWED FOR INCREASED RESEARCH AND DEVELOPMENT ACTIVITY RELATED TO SOLAR LIQUID FUEL AS PROVIDED BY SECTION 41 OF THE INTERNAL REVENUE CODE, EXCEPT THAT THE AMOUNT OF THE CREDIT IS EQUAL TO FORTY PER CENT OF THE AMOUNT EXCEEDING THE EXCESS, IF ANY, OF THE QUALIFIED RESEARCH EXPENSES FOR THE TAXABLE YEAR OVER THE BASE AMOUNT AS DEFINED IN SECTION 41(c) OF THE INTERNAL REVENUE CODE. QUALIFIED RESEARCH

INCLUDES ONLY RESEARCH CONDUCTED IN THIS STATE, INCLUDING RESEARCH CONDUCTED AT A UNIVERSITY IN THIS STATE AND PAID FOR BY THE TAXPAYER.

C. FOR TAXABLE YEARS BEGINNING FROM AND AFTER DECEMBER 31, 2015 THROUGH DECEMBER 31, 2026, A CREDIT IS ALLOWED FOR THE PRODUCTION OF SOLAR LIQUID FUEL IN THIS STATE IN COMMERCIAL QUANTITIES. THE AMOUNT OF THE CREDIT IS EQUAL TO ELEVEN CENTS PER ONE HUNDRED THOUSAND BRITISH THERMAL UNITS OF FUEL PRODUCED IN THIS STATE DURING THE TAXABLE YEAR.

D. FOR TAXABLE YEARS BEGINNING FROM AND AFTER DECEMBER 31, 2015 THROUGH DECEMBER 31, 2026, A CREDIT IS ALLOWED FOR COSTS INCURRED DURING THE TAXABLE YEAR TO CONVERT OR MODIFY EXISTING MOTOR VEHICLE FUEL SERVICE STATIONS FOR THE RETAIL SALE OF SOLAR LIQUID FUEL TO CUSTOMERS. THE AMOUNT OF THE CREDIT IS EQUAL TO THIRTY PER CENT OF THE COST OF CONVERSION OR MODIFICATION, BUT NOT MORE THAN TWENTY THOUSAND DOLLARS PER TAXABLE YEAR PER SERVICE STATION.

E. CO-OWNERS OF A BUSINESS, INCLUDING CORPORATE PARTNERS IN A PARTNERSHIP, MAY EACH CLAIM ONLY THE PRO RATA SHARE OF THE CREDIT ALLOWED UNDER THIS SECTION BASED ON THE OWNERSHIP INTEREST. THE TOTAL OF THE CREDITS ALLOWED ALL SUCH OWNERS MAY NOT EXCEED THE AMOUNT THAT WOULD HAVE BEEN ALLOWED FOR THE SOLE OWNER OF THE BUSINESS.

F. A TAXPAYER THAT CLAIMS A CREDIT FOR INCREASED RESEARCH AND DEVELOPMENT ACTIVITY UNDER SUBSECTION B OF THIS SECTION SHALL NOT CLAIM A CREDIT UNDER SECTION 43-1168 FOR THE SAME EXPENSES.

G. FOR THE PURPOSES OF THIS SECTION:

1. "COMMERCIAL QUANTITIES" MEANS AN AMOUNT OF FUEL THAT CAN BE PRODUCED AND SOLD BY AN INCORPORATED ENTITY IN THE WHOLESALE OR RETAIL TRADE.

2. "PRODUCTION" MEANS THE PRODUCTION OF INFRASTRUCTURE COMPATIBLE FUELS DERIVED FROM SUNLIGHT, CARBON DIOXIDE AND WATER THAT ARE CONVERTED INTO INTERMEDIARY CHEMICALS AND GASES THAT ARE USED TO PRODUCE HYDROCARBON FUELS.

3. "SOLAR LIQUID FUEL" MEANS LIQUID FUEL THAT IS GENERATED THROUGH PROCESSES THAT USE SUNLIGHT, CARBON DIOXIDE AND WATER TO PRODUCE INFRASTRUCTURE COMPATIBLE LIQUID HYDROCARBON FUELS.

Sec. 6. Section 43-1168, Arizona Revised Statutes, as amended by Laws 2008, chapter 290, section 5, is amended to read:

43-1168. Credit for increased research activities

A. A credit is allowed against the taxes imposed by this title in an amount determined pursuant to section 41 of the internal revenue code, except that:

1. The amount of the credit is computed as follows:

(a) Add:

(i) The excess, if any, of the qualified research expenses for the taxable year over the base amount as defined in section 41(c) of the internal revenue code.

(ii) The basic research payments determined under section 41(e)(1)(A) of the internal revenue code.

(b) If the sum computed under subdivision (a) is two million five hundred thousand dollars or less, the credit is equal to twenty-four per cent of that amount.

(c) If the sum computed under subdivision (a) is over two million five hundred thousand dollars, the credit is equal to six hundred thousand dollars plus fifteen per cent of any amount exceeding two million five hundred thousand dollars, except that:

(i) For taxable years beginning from and after December 31, 2000 through December 31, 2001, the credit shall not exceed one million five hundred thousand dollars.

(ii) For taxable years beginning from and after December 31, 2001 through December 31, 2002, the credit shall not exceed two million five hundred thousand dollars.

2. Qualified research includes only research conducted in this state including research conducted at a university in this state and paid for by the taxpayer.

3. If two or more taxpayers, including corporate partners in a partnership, share in the eligible expenses, each taxpayer is eligible to receive a proportionate share of the credit.

4. The credit under this section applies only to expenses incurred from and after December 31, 1993.

5. The termination provisions of section 41 of the internal revenue code do not apply.

B. If the allowable credit under this section exceeds the taxes otherwise due under this title on the claimant's income, or if there are no taxes due under this title, the amount of the credit not used to offset taxes may be carried forward to the next fifteen consecutive taxable years. The amount of credit carryforward from taxable years beginning from and after December 31, 2000 through December 31, 2002 that may be used under this subsection in any taxable year may not exceed the taxpayer's tax liability under this title or five hundred thousand dollars, whichever is less, minus the credit under this section for the current taxable year's qualified research expenses. The amount of credit carryforward from taxable years beginning from and after December 31, 2002 that may be used under this subsection in any taxable year may not exceed the taxpayer's tax liability under this title minus the credit under this section for the current taxable year's qualified research expenses.

C. If a taxpayer has qualified research expenses that are carried forward from taxable years beginning before January 1, 2001, the amount of the expenses carried forward shall be converted to a credit carryforward by multiplying the amount of the qualified expenses carried forward by twenty per cent. A credit carryforward determined under this subsection may be carried forward to not more than fifteen years from the year in which the expenses were incurred. The amount of credit carryforward from taxable years beginning before January 1, 2001 that may be used under this subsection in

any taxable year may not exceed the taxpayer's tax liability under this title or five hundred thousand dollars, whichever is less, minus the credit under this section for the current taxable year's qualified research expenses. The total amount of credit carryforward from taxable years beginning before January 1, 2003 that may be used in any taxable year under subsection B and this subsection may not exceed the taxpayer's tax liability under this title or five hundred thousand dollars, whichever is less, minus the credit under this section for the current taxable year's qualified research expenses.

D. A TAXPAYER THAT CLAIMS A CREDIT FOR INCREASED RESEARCH AND DEVELOPMENT ACTIVITY UNDER THIS SECTION SHALL NOT CLAIM A CREDIT UNDER SECTION 43-1164.02 FOR THE SAME EXPENSES.

Sec. 7. Section 43-1168, Arizona Revised Statutes, as amended by Laws 2008, chapter 290, section 7, is amended to read:

43-1168. Credit for increased research activity

A. A credit is allowed against the taxes imposed by this title in an amount determined pursuant to section 41 of the internal revenue code, except that:

1. The amount of the credit is computed as follows:

(a) Add:

(i) The excess, if any, of the qualified research expenses for the taxable year over the base amount as defined in section 41(c) of the internal revenue code.

(ii) The basic research payments determined under section 41(e)(1)(A) of the internal revenue code.

(b) If the sum computed under subdivision (a) is two million five hundred thousand dollars or less, the credit is equal to twenty per cent of that amount.

(c) If the sum computed under subdivision (a) is over two million five hundred thousand dollars, the credit is equal to five hundred thousand dollars plus eleven per cent of any amount exceeding two million five hundred thousand dollars, except that:

(i) For taxable years beginning from and after December 31, 2000 through December 31, 2001, the credit shall not exceed one million five hundred thousand dollars.

(ii) For taxable years beginning from and after December 31, 2001 through December 31, 2002, the credit shall not exceed two million five hundred thousand dollars.

2. Qualified research includes only research conducted in this state including research conducted at a university in this state and paid for by the taxpayer.

3. If two or more taxpayers, including corporate partners in a partnership, share in the eligible expenses, each taxpayer is eligible to receive a proportionate share of the credit.

4. The credit under this section applies only to expenses incurred from and after December 31, 1993.

5. The termination provisions of section 41 of the internal revenue code do not apply.

B. If the allowable credit under this section exceeds the taxes otherwise due under this title on the claimant's income, or if there are no taxes due under this title, the amount of the credit not used to offset taxes may be carried forward to the next fifteen consecutive taxable years. The amount of credit carryforward from taxable years beginning from and after December 31, 2000 through December 31, 2002 that may be used under this subsection in any taxable year may not exceed the taxpayer's tax liability under this title or five hundred thousand dollars, whichever is less, minus the credit under this section for the current taxable year's qualified research expenses. The amount of credit carryforward from taxable years beginning from and after December 31, 2002 that may be used under this subsection in any taxable year may not exceed the taxpayer's tax liability under this title minus the credit under this section for the current taxable year's qualified research expenses.

C. If a taxpayer has qualified research expenses that are carried forward from taxable years beginning before January 1, 2001, the amount of the expenses carried forward shall be converted to a credit carryforward by multiplying the amount of the qualified expenses carried forward by twenty per cent. A credit carryforward determined under this subsection may be carried forward to not more than fifteen years from the year in which the expenses were incurred. The amount of credit carryforward from taxable years beginning before January 1, 2001 that may be used under this subsection in any taxable year may not exceed the taxpayer's tax liability under this title or five hundred thousand dollars, whichever is less, minus the credit under this section for the current taxable year's qualified research expenses. The total amount of credit carryforward from taxable years beginning before January 1, 2003 that may be used in any taxable year under subsection B and this subsection may not exceed the taxpayer's tax liability under this title or five hundred thousand dollars, whichever is less, minus the credit under this section for the current taxable year's qualified research expenses.

D. A TAXPAYER THAT CLAIMS A CREDIT FOR INCREASED RESEARCH AND DEVELOPMENT ACTIVITY UNDER THIS SECTION SHALL NOT CLAIM A CREDIT UNDER SECTION 43-1164.02 FOR THE SAME EXPENSES.

Sec. 8. Purpose

Pursuant to section 43-223, Arizona Revised Statutes, the income tax credits enacted in sections 43-1085.01 and 43-1164.02, Arizona Revised Statutes, as added by this act, are intended to encourage and promote the production, marketing and use of solar liquid fuel.

Sec. 9. Effective date

Section 43-1074.01, Arizona Revised Statutes, as added by Laws 2008, chapter 290, section 4 and as amended by this act, and section 43-1168, Arizona Revised Statutes, as added by Laws 2008, chapter 290, section 7 and as amended by this act, are effective from and after December 31, 2017.

APPROVED BY THE GOVERNOR MAY 10, 2010.

FILED IN THE OFFICE OF THE SECRETARY OF STATE MAY 10, 2010.

On reconsideration

Passed the House March 8, 2010

by the following vote: 54 Ayes,

3 Nays, 2 Not Voting

1 vacancy

Speaker of the House

Chief Clerk of the House

Passed the Senate April 21, 2010

by the following vote: 16 Ayes,

12 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

_____ 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. 2370

HOUSE CONCURS IN SENATE AMENDMENTS AND FINAL PASSAGE

April 27, 2010,

by the following vote: 47 Ayes,

10 Nays, 3 Not Voting

Steve B. Yarbrough
Speaker of the House

Pro Tempore

Cheryl Laube
Chief Clerk of the House

EXECUTIVE DEPARTMENT OF ARIZONA
OFFICE OF GOVERNOR

This Bill was received by the Governor this

27 day of April, 2010,

at 4:15 o'clock P. M.

Nicole Bondie
Secretary to the Governor

Approved this 10 day of

May, 2010,

at 11:45 o'clock A. M.

Janice K. Brewer
Governor of Arizona

EXECUTIVE DEPARTMENT OF ARIZONA
OFFICE OF SECRETARY OF STATE

This Bill was received by the Secretary of State

this 10th day of May, 2010,

at 4:10 o'clock P. M.

Ken Bennett
Secretary of State

H.B. 2370