

Senate Engrossed House Bill

FILED

KEN BENNETT

SECRETARY OF STATE

State of Arizona
House of Representatives
Fiftieth Legislature
First Regular Session
2011

CHAPTER 287

HOUSE BILL 2556

AN ACT

AMENDING SECTION 43-1021, ARIZONA REVISED STATUTES; AMENDING TITLE 43, CHAPTER 10, ARTICLE 5, ARIZONA REVISED STATUTES, BY ADDING SECTION 43-1087.01; AMENDING SECTION 43-1121, ARIZONA REVISED STATUTES; AMENDING TITLE 43, CHAPTER 11, ARTICLE 6, ARIZONA REVISED STATUTES, BY ADDING SECTION 43-1185; PROVIDING FOR DELAYED REPEAL OF SECTIONS 43-1087.01 AND 43-1185, ARIZONA REVISED STATUTES; RELATING TO TAXATION.

(TEXT OF BILL BEGINS ON NEXT PAGE)

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

2 Section 1. Section 43-1021, Arizona Revised Statutes, is amended to
3 read:

4 43-1021. Additions to Arizona gross income

5 In computing Arizona adjusted gross income, the following amounts shall
6 be added to Arizona gross income:

7 1. A beneficiary's share of the fiduciary adjustment to the extent
8 that the amount determined by section 43-1333 increases the beneficiary's
9 Arizona gross income.

10 2. An amount equal to the "ordinary income portion" of a lump sum
11 distribution that was excluded from federal adjusted gross income pursuant to
12 section 402(d) of the internal revenue code.

13 3. The amount of interest income received on obligations of any state,
14 territory or possession of the United States, or any political subdivision
15 thereof, located outside the state of Arizona, reduced, for tax years
16 beginning from and after December 31, 1996, by the amount of any interest on
17 indebtedness and other related expenses that were incurred or continued to
18 purchase or carry those obligations and that are not otherwise deducted or
19 subtracted in arriving at Arizona gross income.

20 4. Annuity income received during the taxable year to the extent that
21 the sum of the proceeds received from such annuity in all taxable years prior
22 to and including the current taxable year exceeds the total consideration and
23 premiums paid by the taxpayer. This paragraph applies only to those
24 annuities with respect to which the first payment was received prior to
25 December 31, 1978.

26 5. The excess of a partner's share of partnership taxable income
27 required to be included under chapter 14, article 2 of this title over the
28 income required to be reported under section 702(a)(8) of the internal
29 revenue code.

30 6. The excess of a partner's share of partnership losses determined
31 pursuant to section 702(a)(8) of the internal revenue code over the losses
32 allowable under chapter 14, article 2 of this title.

33 7. The amount by which the adjusted basis of property described in
34 this paragraph and computed pursuant to the internal revenue code exceeds the
35 adjusted basis of such property computed pursuant to this title and the
36 income tax act of 1954, as amended. This paragraph shall apply to all
37 property which is held for the production of income and which is sold or
38 otherwise disposed of during the taxable year, except depreciable property
39 used in a trade or business.

40 8. The amount of depreciation or amortization of costs of any capital
41 investment that is deducted pursuant to section 167 or 179 of the internal
42 revenue code by a qualified defense contractor with respect to which an
43 election is made to amortize pursuant to section 43-1024.

1 9. The amount of gain from the sale or other disposition of a capital
2 investment which a qualified defense contractor has elected to amortize
3 pursuant to section 43-1024.

4 10. Amounts withdrawn from the Arizona state retirement system, the
5 corrections officer retirement plan, the public safety personnel retirement
6 system, the elected officials' retirement plan or a county or city retirement
7 plan by an employee upon termination of employment before retirement to the
8 extent they were deducted in arriving at Arizona taxable income in any year.

9 11. That portion of the net operating loss included in federal adjusted
10 gross income which has already been taken as a net operating loss for Arizona
11 purposes or which is separately taken as a subtraction under the special net
12 operating loss transition rule.

13 12. Any nonitemized amount deducted pursuant to section 170 of the
14 internal revenue code representing contributions to an educational
15 institution which denies admission, enrollment or board and room
16 accommodations on the basis of race, color or ethnic background except those
17 institutions primarily established for the education of American Indians.

18 13. The amount paid as taxes on property in this state with respect to
19 which a credit is claimed under section 43-1078.

20 14. Amounts withdrawn from a medical savings account by the individual
21 during the taxable year computed pursuant to section 220(f) of the internal
22 revenue code and not included in federal adjusted gross income.

23 15. Any amount of agricultural water conservation expenses that were
24 deducted pursuant to the internal revenue code for which a credit is claimed
25 under section 43-1084.

26 16. The amount by which the depreciation or amortization computed under
27 the internal revenue code with respect to property for which a credit was
28 taken under section 43-1080 exceeds the amount of depreciation or
29 amortization computed pursuant to the internal revenue code on the Arizona
30 adjusted basis of the property.

31 17. The amount by which the adjusted basis computed under the internal
32 revenue code with respect to property for which a credit was claimed under
33 section 43-1080 and which is sold or otherwise disposed of during the taxable
34 year exceeds the adjusted basis of the property computed under section
35 43-1080.

36 18. The amount by which the depreciation or amortization computed under
37 the internal revenue code with respect to property for which a credit was
38 taken under either section 43-1081 or 43-1081.01 exceeds the amount of
39 depreciation or amortization computed pursuant to the internal revenue code
40 on the Arizona adjusted basis of the property.

41 19. The amount by which the adjusted basis computed under the internal
42 revenue code with respect to property for which a credit was claimed under
43 section 43-1074.02, 43-1081 or 43-1081.01 and which is sold or otherwise
44 disposed of during the taxable year exceeds the adjusted basis of the

1 property computed under section 43-1074.02, 43-1081 or 43-1081.01, as
2 applicable.

3 20. The deduction referred to in section 1341(a)(4) of the internal
4 revenue code for restoration of a substantial amount held under a claim of
5 right.

6 21. The amount by which a net operating loss carryover or capital loss
7 carryover allowable pursuant to section 1341(b)(5) of the internal revenue
8 code exceeds the net operating loss carryover or capital loss carryover
9 allowable pursuant to section 43-1029, subsection F.

10 22. Any amount deducted pursuant to section 170 of the internal revenue
11 code representing contributions to a school tuition organization or a public
12 school for which a credit is claimed under section 43-1089 or 43-1089.01.

13 23. Any amount deducted in computing Arizona gross income as expenses
14 for installing solar stub outs or electric vehicle recharge outlets in this
15 state with respect to which a credit is claimed pursuant to section 43-1090.

16 24. Any wage expenses deducted pursuant to the internal revenue code
17 for which a credit is claimed under section 43-1087 and representing net
18 increases in qualified employment positions for employment of temporary
19 assistance for needy families recipients.

20 25. Any amount deducted for conveying ownership or development rights
21 of property to an agricultural preservation district under section 48-5702
22 for which a credit is claimed under section 43-1081.02.

23 26. The amount of any depreciation allowance allowed pursuant to
24 section 167(a) of the internal revenue code to the extent not previously
25 added.

26 27. With respect to property for which an expense deduction was taken
27 pursuant to section 179 of the internal revenue code, the amount in excess of
28 twenty-five thousand dollars.

29 28. The amount of any deductions that are claimed in computing federal
30 adjusted gross income representing expenses for which a credit is claimed
31 under either section 43-1075 or 43-1075.01 or both.

32 29. The amount by which the depreciation or amortization computed under
33 the internal revenue code with respect to property for which a credit was
34 taken under section 43-1090.01 exceeds the amount of depreciation or
35 amortization computed pursuant to the internal revenue code on the Arizona
36 adjusted basis of the property.

37 30. The amount by which the adjusted basis computed under the internal
38 revenue code with respect to property for which a credit was claimed under
39 section 43-1090.01 and which is sold or otherwise disposed of during the
40 taxable year exceeds the adjusted basis of the property computed under
41 section 43-1090.01.

42 31. The amount of a nonqualified withdrawal, as defined in section
43 15-1871, from a college savings plan established pursuant to section 529 of
44 the internal revenue code that is made to a distributee to the extent the
45 amount is not included in computing federal adjusted gross income, except

1 that the amount added under this paragraph shall not exceed the difference
2 between the amount subtracted under section 43-1022 in prior taxable years
3 and the amount added under this section in any prior taxable years.

4 32. The amount of unemployment compensation that is excluded from
5 federal adjusted gross income pursuant to section 85(c) of the internal
6 revenue code as added by section 1007 of the American recovery and
7 reinvestment act of 2009 (P.L. 111-5).

8 33. The amount of discharge of indebtedness income that is deferred and
9 excluded from the computation of federal adjusted gross income or federal
10 taxable income in the current taxable year pursuant to section 108(i) of the
11 internal revenue code as added by section 1231 of the American recovery and
12 reinvestment act of 2009 (P.L. 111-5).

13 34. The amount of any previously deferred original issue discount that
14 was deducted in computing federal adjusted gross income or federal taxable
15 income in the current year pursuant to section 108(i) of the internal revenue
16 code as added by section 1231 of the American recovery and reinvestment act
17 of 2009 (P.L. 111-5), to the extent that the amount was previously subtracted
18 from Arizona gross income pursuant to section 43-1022, paragraph 33.

19 35. FOR TAXABLE YEARS BEGINNING FROM AND AFTER DECEMBER 31, 2011
20 THROUGH DECEMBER 31, 2014, THE AMOUNT OF ANY DEDUCTION THAT IS CLAIMED IN
21 COMPUTING FEDERAL ADJUSTED GROSS INCOME FOR HEALTH INSURANCE PREMIUMS OR
22 CONTRIBUTIONS TO A HEALTH SAVINGS ACCOUNT FOR WHICH A CREDIT IS CLAIMED UNDER
23 SECTION 43-1087.01.

24 Sec. 2. Title 43, chapter 10, article 5, Arizona Revised Statutes, is
25 amended by adding section 43-1087.01, to read:

26 43-1087.01. Credit for qualified health insurance plans:
27 definitions

28 A. FOR TAXABLE YEARS BEGINNING FROM AND AFTER DECEMBER 31, 2011
29 THROUGH DECEMBER 31, 2014, A CREDIT IS ALLOWED AGAINST THE TAXES IMPOSED BY
30 THIS TITLE FOR AN EMPLOYER THAT PROVIDES A QUALIFIED HEALTH INSURANCE PLAN
31 FOR ITS EMPLOYEES WHO ARE ARIZONA RESIDENTS. THE AMOUNT OF THE CREDIT IS
32 THREE HUNDRED SIXTY DOLLARS FOR EVERY EMPLOYEE WHO IS ENROLLED IN THE
33 QUALIFIED HEALTH INSURANCE PLAN AS PRESCRIBED IN THIS SECTION.

34 B. TO QUALIFY FOR THE CREDIT, THE EMPLOYER MUST:

35 1. HAVE NOT PROVIDED HEALTH INSURANCE COVERAGE TO ITS EMPLOYEES FOR
36 THE NINETY DAYS IMMEDIATELY PRECEDING THE OFFER OF THE QUALIFIED HEALTH
37 INSURANCE PLAN IN THE TAXABLE YEAR IN WHICH THE EMPLOYER INITIALLY CLAIMS THE
38 CREDIT UNDER THIS SECTION.

39 2. OFFER THE QUALIFIED HEALTH INSURANCE PLAN TO EVERY EMPLOYEE.

40 3. PAY AT LEAST THREE HUNDRED SIXTY DOLLARS DURING THE TAXABLE YEAR
41 FOR HEALTH INSURANCE PREMIUMS OR CONTRIBUTIONS TO A HEALTH SAVINGS ACCOUNT
42 FOR EVERY EMPLOYEE WHO IS ENROLLED IN THE QUALIFIED HEALTH INSURANCE PLAN.

43 4. PROVIDE THE HEALTH INSURANCE PLAN TO THE ENROLLED EMPLOYEE FOR AT
44 LEAST TWELVE CONSECUTIVE MONTHS.

1 C. IF THE ALLOWABLE TAX CREDIT EXCEEDS THE TAXES OTHERWISE DUE UNDER
2 THIS TITLE ON THE CLAIMANT'S INCOME, OR IF THERE ARE NO TAXES DUE UNDER THIS
3 TITLE, THE TAXPAYER MAY CARRY THE AMOUNT OF THE CLAIM NOT USED TO OFFSET THE
4 TAXES UNDER THIS TITLE FORWARD FOR NOT MORE THAN THREE CONSECUTIVE TAXABLE
5 YEARS' INCOME TAX LIABILITY. THE EMPLOYER MAY ONLY CLAIM A TAX CREDIT UNDER
6 THIS SECTION FOR THREE TAXABLE YEARS, NOT INCLUDING ANY TAXABLE YEAR FOR
7 WHICH CARRYFORWARD IS CLAIMED UNDER THIS SUBSECTION.

8 D. FOR THE PURPOSES OF THIS SECTION:

9 1. "EMPLOYER" MEANS A TAXPAYER WHO EMPLOYS AT LEAST TWO AND NOT MORE
10 THAN FIFTY EMPLOYEES WHO ARE RESIDENTS OF THIS STATE.

11 2. "HEALTH SAVINGS ACCOUNT" MEANS A HEALTH SAVINGS ACCOUNT THAT IS
12 ESTABLISHED UNDER SECTION 223 OF THE INTERNAL REVENUE CODE.

13 3. "QUALIFIED HEALTH INSURANCE PLAN" MEANS A HIGH DEDUCTIBLE PLAN THAT
14 INCLUDES CATASTROPHIC HEALTH CARE COVERAGE AND THAT IS ESTABLISHED IN
15 CONJUNCTION WITH A HEALTH SAVINGS ACCOUNT.

16 Sec. 3. Section 43-1121, Arizona Revised Statutes, is amended to read:
17 43-1121. Additions to Arizona gross income; corporations

18 In computing Arizona taxable income for a corporation, the following
19 amounts shall be added to Arizona gross income:

20 1. The amounts computed pursuant to section 43-1021, paragraphs 3
21 through 9, 12, 26, 27, 33, and 34 AND 35.

22 2. The amount of dividend income received from corporations and
23 allowed as a deduction pursuant to sections 243, 244 and 245 of the internal
24 revenue code.

25 3. Taxes which are based on income paid to states, local governments
26 or foreign governments and which were deducted in computing federal taxable
27 income.

28 4. Expenses and interest relating to tax-exempt income on indebtedness
29 incurred or continued to purchase or carry obligations the interest on which
30 is wholly exempt from the tax imposed by this title. Financial institutions,
31 as defined in section 6-101, shall be governed by section 43-961,
32 paragraph 2.

33 5. Commissions, rentals and other amounts paid or accrued to a
34 domestic international sales corporation controlled by the payor corporation
35 if the domestic international sales corporation is not required to report its
36 taxable income to this state because its income is not derived from or
37 attributable to sources within this state. If the domestic international
38 sales corporation is subject to article 4 of this chapter, the department
39 shall prescribe by rule the method of determining the portion of the
40 commissions, rentals and other amounts which are paid or accrued to the
41 controlled domestic international sales corporation and which shall be
42 deducted by the payor. For the purposes of this paragraph, "control" means
43 direct or indirect ownership or control of fifty per cent or more of the
44 voting stock of the domestic international sales corporation by the payor
45 corporation.

1 6. Federal income tax refunds received during the taxable year to the
2 extent they were deducted in arriving at Arizona taxable income in a previous
3 year.

4 7. The amount of net operating loss taken pursuant to section 172 of
5 the internal revenue code.

6 8. The amount of exploration expenses determined pursuant to section
7 617 of the internal revenue code to the extent that they exceed seventy-five
8 thousand dollars and to the extent that the election is made to defer those
9 expenses not in excess of seventy-five thousand dollars.

10 9. Amortization of costs incurred to install pollution control devices
11 and deducted pursuant to the internal revenue code or the amount of deduction
12 for depreciation taken pursuant to the internal revenue code on pollution
13 control devices for which an election is made pursuant to section 43-1129.

14 10. The amount of depreciation or amortization of costs of child care
15 facilities deducted pursuant to section 167 or 188 of the internal revenue
16 code for which an election is made to amortize pursuant to section 43-1130.

17 11. Arizona state income tax refunds received, to the extent the amount
18 of the refunds is not already included in Arizona gross income, if a tax
19 benefit was derived by deduction of this amount in a prior year.

20 12. The amount paid as taxes on property in this state by a qualified
21 defense contractor with respect to which a credit is claimed under section
22 43-1166.

23 13. The loss of an insurance company that is exempt under section
24 43-1201 to the extent that it is included in computing Arizona gross income
25 on a consolidated return pursuant to section 43-947.

26 14. The amount by which the depreciation or amortization computed under
27 the internal revenue code with respect to property for which a credit was
28 taken under section 43-1169 exceeds the amount of depreciation or
29 amortization computed pursuant to the internal revenue code on the Arizona
30 adjusted basis of the property.

31 15. The amount by which the adjusted basis computed under the internal
32 revenue code with respect to property for which a credit was claimed under
33 section 43-1169 and which is sold or otherwise disposed of during the taxable
34 year exceeds the adjusted basis of the property computed under section
35 43-1169.

36 16. The amount by which the depreciation or amortization computed under
37 the internal revenue code with respect to property for which a credit was
38 taken under either section 43-1170 or 43-1170.01 exceeds the amount of
39 depreciation or amortization computed pursuant to the internal revenue code
40 on the Arizona adjusted basis of the property.

41 17. The amount by which the adjusted basis computed under the internal
42 revenue code with respect to property for which a credit was claimed under
43 either section 43-1170 or 43-1170.01 and which is sold or otherwise disposed
44 of during the taxable year exceeds the adjusted basis of the property
45 computed under section 43-1170 or 43-1170.01, as applicable.

1 18. The deduction referred to in section 1341(a)(4) of the internal
2 revenue code for restoration of a substantial amount held under a claim of
3 right.

4 19. The amount by which a capital loss carryover allowable pursuant to
5 section 1341(b)(5) of the internal revenue code exceeds the capital loss
6 carryover allowable pursuant to section 43-1130.01, subsection F.

7 20. Any amount deducted in computing Arizona taxable income as expenses
8 for installing solar stub outs or electric vehicle recharge outlets in this
9 state with respect to which a credit is claimed pursuant to section 43-1176.

10 21. Any wage expenses deducted pursuant to the internal revenue code
11 for which a credit is claimed under section 43-1175 and representing net
12 increases in qualified employment positions for employment of temporary
13 assistance for needy families recipients.

14 22. Any amount of expenses that were deducted pursuant to the internal
15 revenue code and for which a credit is claimed under section 43-1178.

16 23. Any amount deducted for conveying ownership or development rights
17 of property to an agricultural preservation district under section 48-5702
18 for which a credit is claimed under section 43-1180.

19 24. The amount of any deduction that is claimed in computing Arizona
20 gross income and that represents a donation of a school site for which a
21 credit is claimed under section 43-1181.

22 25. The amount of any deductions that are claimed in computing federal
23 taxable income representing expenses for which a credit is claimed under
24 either section 43-1163 or 43-1163.01 or both.

25 26. Any amount deducted in computing Arizona taxable income as expenses
26 for installing water conservation system plumbing stub outs in this state
27 with respect to which a credit is claimed pursuant to section 43-1182.

28 27. Any amount deducted pursuant to section 170 of the internal revenue
29 code representing contributions to a school tuition organization for which a
30 credit is claimed under section 43-1183 or 43-1184.

31 Sec. 4. Title 43, chapter 11, article 6, Arizona Revised Statutes, is
32 amended by adding section 43-1185, to read:

33 43-1185. Credit for qualified health insurance plans:
34 definitions

35 A. FOR TAXABLE YEARS BEGINNING FROM AND AFTER DECEMBER 31, 2011
36 THROUGH DECEMBER 31, 2014, A CREDIT IS ALLOWED AGAINST THE TAXES IMPOSED BY
37 THIS TITLE FOR AN EMPLOYER THAT PROVIDES A QUALIFIED HEALTH INSURANCE PLAN
38 FOR ITS EMPLOYEES WHO ARE ARIZONA RESIDENTS. THE AMOUNT OF THE CREDIT IS
39 THREE HUNDRED SIXTY DOLLARS FOR EVERY EMPLOYEE WHO IS ENROLLED IN THE
40 QUALIFIED HEALTH INSURANCE PLAN AS PRESCRIBED IN THIS SECTION.

41 B. TO QUALIFY FOR THE CREDIT, THE EMPLOYER MUST:

42 1. HAVE NOT PROVIDED HEALTH INSURANCE COVERAGE TO ITS EMPLOYEES FOR
43 THE NINETY DAYS IMMEDIATELY PRECEDING THE OFFER OF THE QUALIFIED HEALTH
44 INSURANCE PLAN IN THE TAXABLE YEAR IN WHICH THE EMPLOYER INITIALLY CLAIMS THE
45 CREDIT UNDER THIS SECTION.

- 1 2. OFFER THE QUALIFIED HEALTH INSURANCE PLAN TO EVERY EMPLOYEE.
2 3. PAY AT LEAST THREE HUNDRED SIXTY DOLLARS DURING THE TAXABLE YEAR
3 FOR HEALTH INSURANCE PREMIUMS OR CONTRIBUTIONS TO A HEALTH SAVINGS ACCOUNT
4 FOR EVERY EMPLOYEE WHO IS ENROLLED IN THE QUALIFIED HEALTH INSURANCE PLAN.
5 4. PROVIDE THE HEALTH INSURANCE PLAN TO THE ENROLLED EMPLOYEE FOR AT
6 LEAST TWELVE CONSECUTIVE MONTHS.
7 C. IF THE ALLOWABLE TAX CREDIT EXCEEDS THE TAXES OTHERWISE DUE UNDER
8 THIS TITLE ON THE CLAIMANT'S INCOME, OR IF THERE ARE NO TAXES DUE UNDER THIS
9 TITLE, THE TAXPAYER MAY CARRY THE AMOUNT OF THE CLAIM NOT USED TO OFFSET THE
10 TAXES UNDER THIS TITLE FORWARD FOR NOT MORE THAN THREE CONSECUTIVE TAXABLE
11 YEARS' INCOME TAX LIABILITY. THE EMPLOYER MAY ONLY CLAIM A TAX CREDIT UNDER
12 THIS SECTION FOR THREE TAXABLE YEARS, NOT INCLUDING ANY TAXABLE YEAR FOR
13 WHICH CARRYFORWARD IS CLAIMED UNDER THIS SUBSECTION.
14 D. CO-OWNERS OF A BUSINESS, INCLUDING CORPORATE PARTNERS IN A
15 PARTNERSHIP, MAY EACH CLAIM ONLY THE PRO RATA SHARE OF THE CREDIT ALLOWED
16 UNDER THIS SECTION BASED ON THE OWNERSHIP INTEREST. THE TOTAL OF THE CREDITS
17 ALLOWED ALL OF THE OWNERS OF THE BUSINESS SHALL NOT EXCEED THE AMOUNT THAT
18 WOULD HAVE BEEN ALLOWED FOR A SOLE OWNER OF THE BUSINESS.
19 E. FOR THE PURPOSES OF THIS SECTION:
20 1. "EMPLOYER" MEANS A TAXPAYER WHO EMPLOYS AT LEAST TWO AND NOT MORE
21 THAN FIFTY EMPLOYEES WHO ARE RESIDENTS OF THIS STATE.
22 2. "HEALTH SAVINGS ACCOUNT" MEANS A HEALTH SAVINGS ACCOUNT THAT IS
23 ESTABLISHED UNDER SECTION 223 OF THE INTERNAL REVENUE CODE.
24 3. "QUALIFIED HEALTH INSURANCE PLAN" MEANS A HIGH DEDUCTIBLE PLAN THAT
25 INCLUDES CATASTROPHIC HEALTH CARE COVERAGE AND THAT IS ESTABLISHED IN
26 CONJUNCTION WITH A HEALTH SAVINGS ACCOUNT.
27 Sec. 5. Delayed repeal
28 Sections 43-1087.01 and 43-1185, Arizona Revised Statutes, as added by
29 this act, are repealed from and after December 31, 2014.
30 Sec. 6. Purpose
31 Pursuant to section 43-223, Arizona Revised Statutes, the legislature
32 enacts sections 43-1087.01 and 43-1185, Arizona Revised Statutes, as added by
33 this act, to encourage taxpayers in this state to provide health insurance
34 plans to the taxpayer's employees.

APPROVED BY THE GOVERNOR APRIL 27, 2011.

FILED IN THE OFFICE OF THE SECRETARY OF STATE APRIL 27, 2011.

HOUSE CONCURS IN SENATE
AMENDMENTS AND FINAL PASSAGE

April 19, 2011,

by the following vote: 50 Ayes,

10 Nays, 0 Not Voting

[Signature]
Speaker of the House

Cheryl Laube
Chief Clerk of the House

EXECUTIVE DEPARTMENT OF ARIZONA
OFFICE OF GOVERNOR

This Bill was received by the Governor this

20 day of April, 2011,

at 8:30 o'clock A. M.

[Signature]
Secretary to the Governor

Approved this 27th day of

April, 2011,

at 1:20 o'clock P. M.

[Signature]
Governor of Arizona

EXECUTIVE DEPARTMENT OF ARIZONA
OFFICE OF SECRETARY OF STATE

This Bill was received by the Secretary of State

this 27th day of April, 2011,

at 4:45 o'clock P. M.

[Signature]
Secretary of State

H.B. 2556