

Senate Engrossed

**FILED**

**KEN BENNETT  
SECRETARY OF STATE**

State of Arizona  
Senate  
Fiftieth Legislature  
First Regular Session  
2011

CHAPTER 40

# **SENATE BILL 1160**

AN ACT

AMENDING TITLE 42, CHAPTER 6, ARTICLE 1, ARIZONA REVISED STATUTES, BY ADDING SECTION 42-6011; RELATING TO MUNICIPAL EXCISE TAXES.

(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 6, article 1, Arizona Revised Statutes,  
3 is amended by adding section 42-6011, to read:  
4 42-6011. Municipal transaction privilege tax rates; residential  
5 rental  
6 A. A CITY OR TOWN THAT LEVIES A TRANSACTION PRIVILEGE, SALES, GROSS  
7 RECEIPTS, USE, FRANCHISE OR OTHER SIMILAR TAX OR FEE, HOWEVER DENOMINATED,  
8 SHALL NOT IMPOSE OR INCREASE THE RATE OF TAX APPLIED TO THE BUSINESS OF  
9 RENTING OR LEASING REAL PROPERTY FOR RESIDENTIAL PURPOSES UNLESS APPROVED BY  
10 THE QUALIFIED ELECTORS OF THE CITY OR TOWN AT ANY REGULAR MUNICIPAL ELECTION.  
11 B. THIS SECTION DOES NOT APPLY WITH RESPECT TO HEALTH CARE FACILITIES,  
12 LONG-TERM CARE FACILITIES OR HOTEL, MOTEL OR OTHER TRANSIENT LODGING  
13 BUSINESSES.  
14 C. THE REQUIREMENTS OF THIS SECTION APPLY REGARDLESS OF WHETHER THE  
15 CITY OR TOWN HAS ADOPTED THE MODEL CITY TAX CODE PURSUANT TO ARTICLE 2 OF  
16 THIS CHAPTER.  
17 Sec. 2. Retroactivity  
18 Section 1 of this act is effective retroactively to from and after  
19 December 31, 2010.

APPROVED BY THE GOVERNOR APRIL 7, 2011.

FILED IN THE OFFICE OF THE SECRETARY OF STATE APRIL 7, 2011.

Passed the House April 5, 2011,

by the following vote: 37 Ayes,

22 Nays, 1 Not Voting

[Signature]  
Speaker of the House

Cheryl Laube  
Chief Clerk of the House

Passed the Senate February 8, 2011,

by the following vote: 25 Ayes,

4 Nays, 1 Not Voting

[Signature]  
President of the Senate

Charmin Bellinger  
Secretary of the Senate

EXECUTIVE DEPARTMENT OF ARIZONA  
OFFICE OF GOVERNOR

This Bill was received by the Governor this

6 day of April, 2011,

at 3:30 o'clock P. M.

[Signature]  
Secretary to the Governor

Approved this 7<sup>th</sup> day of

April, 2011,

at 10:47 o'clock A. M.

[Signature]  
Governor of Arizona

S.B. 1160

EXECUTIVE DEPARTMENT OF ARIZONA  
OFFICE OF SECRETARY OF STATE

This Bill was received by the Secretary of State

this 7<sup>th</sup> day of April, 2011,

at 3:28 o'clock P. M.

[Signature]  
Secretary of State