

House Engrossed

FILED
KEN BENNETT
SECRETARY OF STATE

State of Arizona
House of Representatives
Fifty-first Legislature
Second Regular Session
2014

CHAPTER 139

HOUSE BILL 2283

AN ACT

AMENDING SECTION 1-218, ARIZONA REVISED STATUTES; AMENDING SECTION 42-5014, ARIZONA REVISED STATUTES, AS AMENDED BY LAWS 2013, CHAPTER 255, SECTION 7; RELATING TO FILING BY MAIL.

(TEXT OF BILL BEGINS ON NEXT PAGE)

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

2 Section 1. Section 1-218, Arizona Revised Statutes, is amended to
3 read:

4 1-218. Filing by mail; date of filing

5 A. Any report, claim, tax return, statement, payment, deposit, or
6 other material dealing in any way or manner ~~whatsoever~~ with taxation, other
7 than petitions or notices of appeal, ~~which~~ THAT is required or authorized to
8 be filed with or made to ~~the~~ THIS state or any agency or political
9 subdivision ~~thereof~~ ~~which~~ OF THIS STATE AND THAT is deposited, properly
10 addressed and postage prepaid, in an official depository of the United States
11 mail shall be deemed filed and received by the addressee on the date shown by
12 the postmark or other official mark of the United States mail stamped
13 thereon, or, if the sender disputes the dates contained on such mark or no
14 such mark appears or is legible, on the mailing date as established by
15 competent evidence introduced by the sender.

16 B. Any filing THAT IS described in subsection A ~~which~~ OF THIS SECTION
17 AND THAT is not received by the addressee shall be deemed filed and received
18 on the date of mailing if the sender establishes the date of mailing as
19 provided in subsection A OF THIS SECTION and files with the addressee a
20 duplicate filing within ten days after written notification of nonreceipt of
21 such filing is given to the sender by the addressee.

22 C. If any filing described in subsection A OF THIS SECTION is sent by
23 United States certified or registered mail or certificate of mailing, the
24 date of such registration, certification or certificate, as established by a
25 record authenticated by proper officials of the United States mail, shall be
26 deemed the date of filing.

27 D. If the due date of any filing described in subsection A OF THIS
28 SECTION falls upon a Saturday, Sunday or legal holiday, the filing shall be
29 considered timely if performed on the next business day.

30 E. ANY FILING DESCRIBED IN SUBSECTION A OF THIS SECTION THAT DOES NOT
31 CONTAIN A POSTMARK OR OTHER OFFICIAL MARK OF THE UNITED STATES MAIL STAMPED
32 THEREON SHALL BE CONSIDERED TIMELY IF PERFORMED BY THE TAXPAYER WITHIN FIVE
33 BUSINESS DAYS AFTER THE DUE DATE OF THE FILING.

34 F. For the purposes of tax administration, references in this section
35 to:

36 1. "United States mail" are considered to include any designated
37 delivery service provided by a trade or business if the service has been
38 designated by the United States secretary of the treasury pursuant to section
39 7502(f) of the United States internal revenue code of 1986.

40 2. "Postmark" are considered to include any date recorded or marked by
41 any designated delivery service and described in section 7502(f)(2)(C) of the
42 internal revenue code.

43 3. "Registered" and "certified" are considered to include any
44 equivalent service maintained by a designated delivery service.

1 Sec. 2. Section 42-5014, Arizona Revised Statutes, as amended by Laws
2 2013, chapter 255, section 7, is amended to read:

3 42-5014. Return and payment of tax; estimated tax; extensions;
4 abatements

5 A. Except as provided in subsection B, C or D of this section, the
6 taxes levied under this article:

7 1. Are due and payable monthly in the form required by section 42-5018
8 for the amount of the tax, to the department, on or before the twentieth day
9 of the month next succeeding the month in which the tax accrues.

10 2. Are delinquent as follows:

11 ~~(a) For taxpayers electing to file by mail, if not postmarked on or~~
12 ~~before the twenty-fifth day of that month or if not received by the~~
13 ~~department on or before the business day preceding the last business day of~~
14 ~~the month.~~

15 ~~(b)~~ (a) For taxpayers electing to file and pay electronically in any
16 month, if not received by the department on or before the last business day
17 of the month.

18 ~~(c)~~ (b) For all other taxpayers, if not received by the department on
19 or before the business day preceding the last business day of the month.

20 B. The department, for any taxpayer whose estimated annual liability
21 for taxes imposed by this article is between five hundred dollars and one
22 thousand two hundred fifty dollars, may authorize such taxpayer to pay such
23 taxes on a quarterly basis. The department, for any taxpayer whose estimated
24 annual liability for taxes imposed by this article is five hundred dollars or
25 less, may authorize such taxpayer to pay such taxes on an annual basis.

26 C. The department may require a taxpayer whose business is of a
27 transient character to file the return and remit the taxes imposed by this
28 article on a daily, a weekly or a transaction by transaction basis, and those
29 returns and payments are due and payable on the date fixed by the department
30 without a grace period otherwise allowed by this section. For the purposes
31 of this subsection, "business of a transient character" means sales activity
32 by a taxpayer not regularly engaged in selling within the state conducted
33 from vehicles, portable stands, rented spaces, structures or booths, or
34 concessions at fairs, carnivals, circuses, festivals or similar activities
35 for not more than thirty consecutive days.

36 D. In 2010, 2011 and 2012, if a business entity under which a taxpayer
37 reports and pays income tax under title 43 has an annual total tax liability
38 under this article, article 6 of this chapter and chapter 6, article 3 of
39 this title in calendar year 2010, 2011 or 2012 of one hundred thousand
40 dollars or more, based on the actual tax liability in calendar year 2009,
41 2010 or 2011, regardless of the number of offices at which the taxes imposed
42 by this article, article 6 of this chapter or chapter 6, article 3 of this
43 title are collected, or if the taxpayer can reasonably anticipate such
44 liability in calendar year 2010, 2011 or 2012, the taxpayer shall report on a
45 form prescribed by the department and pay an estimated tax payment in June,

1 2010, 2011 or 2012. Thereafter, if the business entity under which a
2 taxpayer reports and pays income tax under title 43 has an annual total tax
3 liability under this article, article 6 of this chapter and chapter 6,
4 article 3 of this title of one million dollars or more, based on the actual
5 tax liability in the preceding calendar year, regardless of the number of
6 offices at which the taxes imposed by this article, article 6 of this chapter
7 or chapter 6, article 3 of this title are collected, or if the taxpayer can
8 reasonably anticipate such liability in the current year, the taxpayer shall
9 report on a form prescribed by the department and pay an estimated tax
10 payment each June. Any other taxpayer may voluntarily elect to pay the
11 estimated tax payment pursuant to this subsection. The payment shall be made
12 on or before June 20 and is delinquent if not postmarked on or before that
13 date or if not received by the department on or before the business day
14 preceding the last business day of June for those taxpayers electing to file
15 by mail, or delinquent if not received by the department on the business day
16 preceding the last business day of June for those taxpayers electing to file
17 in person. The estimated tax paid shall be credited against the taxpayer's
18 tax liability under this article, article 6 of this chapter and chapter 6,
19 article 3 of this title for the month of June for the current calendar year.
20 The estimated tax payment shall equal either:

21 1. One-half of the actual tax liability under this article plus
22 one-half of any tax liability under article 6 of this chapter and chapter 6,
23 article 3 of this title for May of the current calendar year.

24 2. The actual tax liability under this article plus any tax liability
25 under article 6 of this chapter and chapter 6, article 3 of this title for
26 the first fifteen days of June of the current calendar year.

27 E. The taxpayer shall prepare a return showing the amount of the tax
28 for which the taxpayer is liable for the preceding month, and shall mail or
29 deliver the return to the department in the same manner and time as
30 prescribed for the payment of taxes in subsection A of this section. If the
31 taxpayer fails to file the return in the manner and time as prescribed for
32 the payment of taxes in subsection A of this section, the amount of the tax
33 required to be shown on the return is subject to the penalty imposed pursuant
34 to section 42-1125, subsection A, without any reduction for taxes paid on or
35 before the due date of the return. The return shall be verified by the oath
36 of the taxpayer or an authorized agent or as prescribed by the department
37 pursuant to section 42-1105, subsection B.

38 F. Any person who is taxable under this article and who makes cash and
39 credit sales shall report such cash and credit sales separately and upon
40 making application may obtain from the department an extension of time for
41 payment of taxes due on the credit sales. The extension shall be granted by
42 the department under such rules as the department prescribes. When the
43 extension is granted, the taxpayer shall thereafter include in each monthly
44 report all collections made on such credit sales during the month next
45 preceding and shall pay the taxes due at the time of filing such report.

1 G. The returns required under this article shall be made upon forms
2 prescribed by the department and shall capture data with sufficient
3 specificity to meet the needs of all taxing jurisdictions.

4 H. The department, for good cause, may extend the time for making any
5 return required by this article and may grant such reasonable additional time
6 within which to make the return as it deems proper, but the time for filing
7 the return shall not be extended beyond the first day of the third month next
8 succeeding the regular due date of the return.

9 I. The department, with the approval of the attorney general, may
10 abate small tax balances if the administration costs exceed the amount of tax
11 due.

12 J. For the purposes of subsection D of this section, "taxpayer" means
13 the business entity under which the business reports and pays state income
14 taxes regardless of the number of offices at which the taxes imposed by this
15 article, article 6 of this chapter or chapter 6, article 3 of this title are
16 collected.

17 Sec. 3. Effective date

18 This act is effective from and after December 31, 2014.

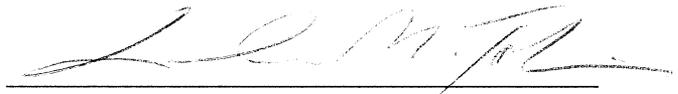
APPROVED BY THE GOVERNOR APRIL 22, 2014.

FILED IN THE OFFICE OF THE SECRETARY OF STATE APRIL 23, 2014.

Passed the House March 5, 2014

by the following vote: 58 Ayes,

0 Nays, 2 Not Voting



Speaker of the House

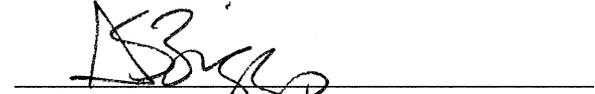


Chief Clerk of the House

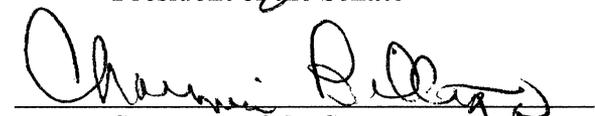
Passed the Senate April 17, 2014

by the following vote: 28 Ayes,

0 Nays, 2 Not Voting



President of the Senate



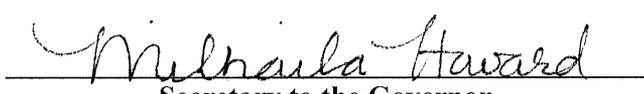
Secretary of the Senate

EXECUTIVE DEPARTMENT OF ARIZONA
OFFICE OF GOVERNOR

This Bill received by the Governor this

17 day of April, 2014

at 2:35 o'clock P M.

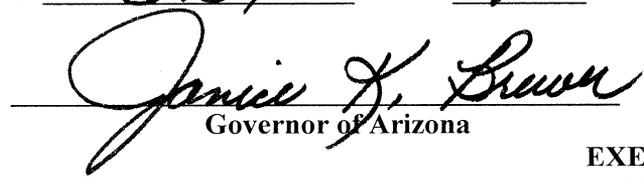


Secretary to the Governor

Approved this 22nd day of

April

at 3:54 o'clock P M.



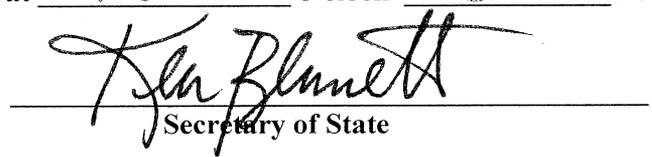
Governor of Arizona

EXECUTIVE DEPARTMENT OF ARIZONA
OFFICE OF SECRETARY OF STATE

This Bill received by the Secretary of State

this 23rd day of April, 2014

at 9:40 o'clock A M.



Secretary of State

H.B. 2283