

Senate Engrossed

FILED
KEN BENNETT
SECRETARY OF STATE

State of Arizona
Senate
Fifty-first Legislature
Second Regular Session
2014

CHAPTER 68

SENATE BILL 1081

AN ACT

AMENDING SECTION 43-1072.01, ARIZONA REVISED STATUTES; RELATING TO TAX CREDITS.

(TEXT OF BILL BEGINS ON NEXT PAGE)

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

2 Section 1. Subject to the requirements of article IV, part 1, section
3 1, Constitution of Arizona, section 43-1072.01, Arizona Revised Statutes, is
4 amended to read:

5 43-1072.01. Credit for increased excise taxes paid

6 A. Subject to the conditions prescribed by this section and if
7 approved by the qualified electors voting at a statewide general election,
8 for ~~tax~~ TAXABLE years beginning from and after December 31, 2000 a credit is
9 allowed against the taxes imposed by this chapter for a taxable year for a
10 taxpayer who is not claimed as a dependent by any other taxpayer and whose
11 federal adjusted gross income is:

12 1. Twenty-five thousand dollars or less for a married couple or a
13 single person who is a head of a household.

14 2. Twelve thousand five hundred dollars or less for a single person or
15 a married person filing separately.

16 B. The credit is considered to be in mitigation of increased tax rates
17 pursuant to section 42-5010, subsection G and section 42-5155, subsection D.

18 C. The amount of the credit shall not exceed twenty-five dollars for
19 each person who is a resident of this state and for whom a personal or
20 dependent exemption is allowed with respect to the taxpayer pursuant to
21 section 43-1023, subsection B, paragraph 1 and section 43-1043, but not more
22 than one hundred dollars for all persons in the taxpayer's household, as
23 defined in section 43-1072.

24 D. If the allowable amount of the credit exceeds the income taxes
25 otherwise due on the claimant's income, the amount of the claim not used as
26 an offset against income taxes shall be paid in the same manner as a refund
27 granted under section 42-1118. Refunds made pursuant to this subsection are
28 subject to setoff under section 42-1122.

29 E. The department shall make available suitable forms with
30 instructions for claimants. Claimants who certify on the prescribed form
31 that they have no income tax liability for the taxable year and who do not
32 meet the filing requirements of section 43-301 are not required to file an
33 individual income tax return. The claim shall be in a form prescribed by the
34 department.

35 F. For taxable years beginning from and after December 31, 2002, a
36 person who is sentenced for at least sixty days of the taxable year to the
37 custody of the federal bureau of prisons, the state department of corrections
38 or a county jail is not eligible to claim a credit pursuant to this section.

39 G. FOR TAXABLE YEARS BEGINNING FROM AND AFTER DECEMBER 31, 2014, ANY
40 TAX RETURN OR FORM PRESCRIBED BY SUBSECTION E OF THIS SECTION MUST HAVE:

41 1. A SOCIAL SECURITY NUMBER THAT IS VALID FOR EMPLOYMENT FOR THE
42 CLAIMANT.

43 2. EITHER A VALID SOCIAL SECURITY NUMBER OR AN INDIVIDUAL TAXPAYER
44 IDENTIFICATION NUMBER ISSUED BY THE INTERNAL REVENUE SERVICE FOR THE
45 CLAIMANT'S SPOUSE AND ANY QUALIFYING CHILDREN OF THE CLAIMANT.

1 Sec. 2. Requirements for enactment; three-fourths vote

2 Pursuant to article IV, part 1, section 1, Constitution of Arizona,
3 section 43-1072.01, Arizona Revised Statutes, as amended by this act, is
4 effective only on the affirmative vote of at least three-fourths of the
5 members of each house of the legislature.

APPROVED BY THE GOVERNOR APRIL 17, 2014.

FILED IN THE OFFICE OF THE SECRETARY OF STATE APRIL 18, 2014.

Passed the House April 16, 2014,

Passed the Senate February 3, 2014,

by the following vote: 59 Ayes,

by the following vote: 29 Ayes,

0 Nays, 1 Not Voting
Pursuant to Article IV, Part 1, section 1

0 Nays, 1 Not Voting
^{with Act. IV, part 1, sec. 1}
^{A2 Const.}

[Signature]
Speaker of the House

[Signature]
President of the Senate

[Signature]
Chief Clerk of the House

[Signature]
Secretary of the Senate

EXECUTIVE DEPARTMENT OF ARIZONA
OFFICE OF GOVERNOR

This Bill was received by the Governor this
16th day of April, 2014,

at 4:15 o'clock P M.

[Signature]
Secretary to the Governor

Approved this 17th day of
April, 2014,

at 10:25 o'clock A. M.

[Signature]
Governor of Arizona

EXECUTIVE DEPARTMENT OF ARIZONA
OFFICE OF SECRETARY OF STATE

This Bill was received by the Secretary of State
this 18th day of April, 2014,

at 8:10 o'clock a M.

[Signature]
Secretary of State

S.B. 1081