

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

HOUSE BILL 2336

AN ACT

AMENDING SECTIONS 42-6051 AND 42-6053, ARIZONA REVISED STATUTES; RELATING TO
THE MODEL CITY TAX CODE.

(TEXT OF BILL BEGINS ON NEXT PAGE)

1 Be it enacted by the Legislature of the State of Arizona:
2 Section 1. Section 42-6051, Arizona Revised Statutes, is amended to
3 read:
4 42-6051. Definitions
5 In this article, unless the context otherwise requires:
6 1. "Commission" means the municipal tax code commission.
7 2. "Model city tax code" or "code" means the document ~~so entitled and~~
8 filed with the secretary of state on or before July 1, 1988 **AND THAT IS**
9 **MAINTAINED BY THE DEPARTMENT OF REVENUE BEGINNING JULY 1, 2012.** ~~by an~~
10 ~~organization representing all of the incorporated cities and towns in this~~
11 ~~state.~~
12 Sec. 2. Section 42-6053, Arizona Revised Statutes, is amended to read:
13 42-6053. Official copy of model city tax code; review and
14 comment on proposed changes
15 **A. THE DEPARTMENT OF REVENUE SHALL:**
16 **1. MAINTAIN THE OFFICIAL COPY OF THE MODEL CITY TAX CODE.**
17 **2. POST THE OFFICIAL COPY ON THE DEPARTMENT'S OFFICIAL WEBSITE.**
18 ~~A.~~ **B. At least sixty days before adopting any modification or**
19 **amendment of the model city tax code a city or town shall submit the proposed**
20 **modification or amendment to the municipal tax code commission for review and**
21 **recommendation.**
22 ~~B.~~ **C. The commission shall review and comment on language submitted**
23 **by any city, town or taxpayer for the purpose of describing, defining,**
24 **deleting, adding or otherwise modifying taxable activities, exemptions,**
25 **administrative procedures or regulations relating to the model city tax code.**
26 **The commission may hold public hearings within thirty days after receiving a**
27 **proposed amendment or modification for the purpose of reviewing and receiving**
28 **comments on the proposed changes, shall consider any information and**
29 **testimony presented at the hearing, may require changes to the language**
30 **presented at the hearing and may require changes to the language presented by**
31 **the city or town or taxpayer. ALL CHANGES TO THE MODEL CITY TAX CODE MUST BE**
32 **REFLECTED IN THE OFFICIAL COPY ON FILE WITH THE DEPARTMENT OF REVENUE WITHIN**
33 **TEN DAYS AFTER THE COMMISSION'S APPROVAL.**
34 **D. Changes to the model city tax code approved by the commission shall**
35 **be adopted by all cities and towns. This requirement shall not be construed**
36 **to prohibit the commission from recommending a model or local option or**
37 **changes to a model or local option contained in the model city tax code to be**
38 **adopted only by those cities and towns choosing the option or from approving**
39 **a change submitted by a city or town that does not apply to any other city or**
40 **town. The city or town shall not adopt a modification or amendment of any**
41 **provision of the model city tax code unless it has been approved by the**
42 **commission.**
43 **E. Changes in rates of tax are not subject to review, but ~~a~~ WITHIN**
44 **TEN DAYS AFTER PASSAGE OF THE ORDINANCE IMPOSING A RATE CHANGE:**

- 1 1. THE city or town imposing a new or different tax rate shall notify
- 2 the commission ~~within ten days after passage of the ordinance imposing the~~
- 3 ~~rate change~~ AND THE DEPARTMENT OF REVENUE.
- 4 2. THE CHANGE MUST BE REFLECTED IN THE OFFICIAL COPY OF THE MODEL CITY
- 5 TAX CODE.