

State of Arizona
House of Representatives
Forty-ninth Legislature
Second Regular Session
2010

HOUSE BILL 2513

AN ACT

AMENDING SECTION 42-6001, ARIZONA REVISED STATUTES; 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. Section 42-6001, Arizona Revised Statutes, is amended to
3 read:

4 42-6001. Collection and administration of transaction privilege
5 tax and affiliated excise taxes; coordinated
6 licensing, collection and audit functions

7 A. The department may collect and administer any transaction privilege
8 and affiliated excise taxes, including use tax, severance tax, jet fuel
9 excise and use tax, and rental occupancy tax, imposed by any city or town,
10 and the department and any city or town may enter into intergovernmental
11 contracts or agreements to provide a uniform method of administration,
12 collection, audit and licensing of transaction privilege and affiliated
13 excise taxes imposed by the state or cities or towns pursuant to title 11,
14 chapter 7, article 3.

15 B. The director may enter into agreements with cities and towns of
16 this state ~~which~~ THAT levy transaction privilege and affiliated excise taxes
17 to provide for unified or coordinated licensing, collection and auditing
18 programs for such taxes levied by cities and towns and taxes levied pursuant
19 to chapter 5 of this title. Such cities and towns may enter into agreements
20 with the department to provide for unified or coordinated licensing,
21 collection and auditing programs for such transaction privilege and
22 affiliated excise taxes levied by such cities and towns and for taxes levied
23 pursuant to chapter 5 of this title.

24 C. A CITY OR TOWN THAT DOES NOT ENTER INTO AN AGREEMENT WITH THE
25 DEPARTMENT FOR THE COLLECTION OF MUNICIPAL TRANSACTION PRIVILEGE AND
26 AFFILIATED EXCISE TAXES SHALL REPORT TO THE DEPARTMENT ON OR BEFORE SEPTEMBER
27 1 OF EACH YEAR THE TOTAL AMOUNT OF THOSE TAXES COLLECTED BY THE CITY OR TOWN
28 IN THE PRECEDING FISCAL YEAR.

29 ~~C.~~ D. The director shall establish with such cities and towns a
30 uniform licensing, collection and audit committee to direct such unified or
31 coordinated functions.