

ARIZONA STATE SENATE

SENATE FINANCE COMMITTEE OF REFERENCE

Minutes of the Meeting
January 23, 2023
2:05 P.M., SHR 109

Members of the public may access a livestream of the meeting here:

<https://www.azleg.gov/video/player/?clientID=6361162879&eventID=2023011094>

Members Present:

Senator J.D. Mesnard, Chair
Senator Lela Alston
Senator Eva Burch
Senator Denise "Mitzi" Epstein
Senator David Gowan
Senator Steve Kaiser
Senator Janae Shamp

Staff:

Molly Graver, Senate Finance Research Analyst
Maelinn Chow, Senate Finance Research Assistant Analyst
Zoie Strickling, Senate Finance Research Intern

Chairman Mesnard called the meeting to order at 2:33 p.m. and attendance was noted.

SUNSET REVIEW OF THE MUNICIPAL TAX CODE COMMISSION

Presentation by the Office of the Auditor General

Jeff Gove, Director, Performance Audit Division, Office of the Auditor General, distributed and explained a PowerPoint presentation entitled "Arizona Municipal Tax Code Commission" (Attachment A) and explained findings from the Auditor General's Sunset Review of the Commission. Mr. Gove answered questions posed by the Committee.

Response by the League of Arizona Cities and Towns on behalf of the Municipal Tax Code Commission

Rene Guillen, Deputy Director, League of Arizona Cities and Towns, testified in support of the Municipal Tax Code Commission and introduced his colleague.

Lee Grafstrom, Tax Policy Analyst, League of Arizona Cities and Towns, testified in support of the Municipal Tax Code Commission and explained his role with the Commission. Mr. Grafstrom answered questions posed by the Committee.

The Committee offered comments.

Public Testimony

No public testimony took place.

Discussion and Recommendation

Senator Mesnard shared the recommendation from the House Ways and Means Committee.

The Committee continued the discussion on their recommendation.

Senator Mesnard requested a motion on the recommendation.

Senator Kaiser moved that the Senate Finance Committee of Reference make the recommendation to continue the Municipal Tax Code Commission for 4 years until July 1, 2027. The motion CARRIED by a voice vote.

Senators Epstein and Mesnard explained their votes.

SUNSET REVIEW OF THE STATE BOARD OF TAX APPEALS

Response by the State Board of Tax Appeals

David Medina, Director, State Board of Tax Appeals, explained the Board's role and answered questions posed by the Committee.

Public Testimony

No public testimony took place.

Discussion and Recommendation

Senator Mesnard requested a motion on the recommendation.

Senator Kaiser moved that the Senate Finance Committee of Reference make the recommendation to continue the State Board of Tax Appeals for 8 years until July 1, 2031. The motion CARRIED by a voice vote.

Attached is a list noting the individual who registered their position on the agenda items (Attachment B).

There being no further business, the meeting was adjourned at 3:17 p.m.

Respectfully submitted,

Jenn Dickey
Committee Secretary

(Audio recordings and attachments are on file in the Secretary of the Senate's Office/Resource Center, Room 115. Audio archives are available at <http://www.azleg.gov>)