

Senate Engrossed
conformity; internal revenue code

State of Arizona
Senate
Fifty-fifth Legislature
Second Regular Session
2022

SENATE BILL 1269

AN ACT

AMENDING SECTIONS 42-1001 AND 43-105, ARIZONA REVISED STATUTES; RELATING
TO TAXATION.

(TEXT OF BILL BEGINS ON NEXT PAGE)

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

2 Section 1. Section 42-1001, Arizona Revised Statutes, is amended to
3 read:

4 42-1001. Definitions

5 In this title, unless the context otherwise requires:

6 1. "Board" or "state board" means either the state board of tax
7 appeals or the state board of equalization, as applicable.

8 2. "Court" means the tax court or superior court, whichever is
9 applicable.

10 3. "Department" means the department of revenue.

11 4. "Director" means the director of the department.

12 5. "Electronically send" or "send electronically" means to send by
13 either email or the use of an electronic portal.

14 6. "Electronic portal" means a secure location on a website
15 established by the department that requires the receiver to enter a
16 password to access.

17 7. "Email" means:

18 (a) An electronic transmission of a message to an email address.

19 (b) If the message contains confidential information, the
20 electronic transmission of a message to an email address using encryption
21 software that requires the receiver to enter a password before the message
22 can be retrieved and viewed.

23 8. "Internal revenue code" means the United States internal revenue
24 code of 1986, as amended and in effect as of ~~March 11, 2021~~ JANUARY 1,
25 2022, including those provisions that became effective during ~~2020~~ 2021
26 with the specific adoption of their retroactive effective dates but
27 excluding all changes to the code enacted after ~~March 11, 2021~~ JANUARY 1,
28 2022.

29 Sec. 2. Section 43-105, Arizona Revised Statutes, is amended to
30 read:

31 43-105. Internal revenue code; definition; application

32 A. FOR THE PURPOSES OF COMPUTING INCOME TAX PURSUANT TO THIS TITLE,
33 FOR TAXABLE YEARS BEGINNING FROM AND AFTER DECEMBER 31, 2021, "INTERNAL
34 REVENUE CODE" MEANS THE UNITED STATES INTERNAL REVENUE CODE OF 1986, AS
35 AMENDED, IN EFFECT ON JANUARY 1, 2022, INCLUDING THOSE PROVISIONS THAT
36 BECAME EFFECTIVE DURING 2021 WITH THE SPECIFIC ADOPTION OF ALL RETROACTIVE
37 EFFECTIVE DATES, BUT EXCLUDING ANY CHANGES TO THE CODE ENACTED AFTER
38 JANUARY 1, 2022.

39 ~~A.~~ B. For the purposes of computing income tax pursuant to this
40 title, for taxable years beginning from and after December 31, 2020
41 THROUGH DECEMBER 31, 2021, "internal revenue code" means the United States
42 internal revenue code of 1986, as amended, in effect on March 11, 2021,
43 including those provisions that became effective during 2020 with the
44 specific adoption of all retroactive effective dates, ~~but excluding any~~
45 ~~changes to the code enacted after March 11, 2021.~~ AND INCLUDING THOSE

1 PROVISIONS OF THE PPP EXTENSION ACT OF 2021 (P.L. 117-6) AND THE
2 INFRASTRUCTURE INVESTMENT AND JOBS ACT (P.L. 117-58) THAT ARE
3 RETROACTIVELY EFFECTIVE DURING TAXABLE YEARS BEGINNING FROM AND AFTER
4 DECEMBER 31, 2020 THROUGH DECEMBER 31, 2021.

5 ~~B.~~ C. For the purposes of computing income tax pursuant to this
6 title, for taxable years beginning from and after December 31, 2019
7 through December 31, 2020, "internal revenue code" means the United States
8 internal revenue code of 1986, as amended, in effect on January 1, 2020,
9 including those provisions that became effective during 2019 with the
10 specific adoption of all retroactive effective dates, and including those
11 provisions of the families first coronavirus response act (P.L. 116-127),
12 the coronavirus aid, relief, and economic security act (P.L. 116-136), the
13 paycheck protection program flexibility act of 2020 (P.L. 116-142), the
14 consolidated appropriations act, 2021 (P.L. 116-260) and the American
15 rescue plan act of 2021 (P.L. 117-2) that are retroactively effective
16 during taxable years beginning from and after December 31, 2019 through
17 December 31, 2020.

18 ~~C.~~ D. For the purposes of computing income tax pursuant to this
19 title, for taxable years beginning from and after December 31, 2018
20 through December 31, 2019, "internal revenue code" means the United States
21 internal revenue code of 1986, as amended, in effect on January 1, 2019,
22 including those provisions that became effective during 2018 with the
23 specific adoption of all retroactive effective dates, and including those
24 provisions of the taxpayer first act (P.L. 116-25), the further
25 consolidated appropriations act, 2020 (P.L. 116-94), the coronavirus aid,
26 relief, and economic security act (P.L. 116-136) and the consolidated
27 appropriations act, 2021 (P.L. 116-260) that are retroactively effective
28 during taxable years beginning from and after December 31, 2018 through
29 December 31, 2019.

30 ~~D.~~ E. For the purposes of computing income tax pursuant to this
31 title, for taxable years beginning from and after December 31, 2017
32 through December 31, 2018, "internal revenue code" means the United States
33 internal revenue code of 1986, as amended, in effect on January 1, 2018,
34 including those provisions that became effective during 2017 with the
35 specific adoption of all retroactive effective dates, and including those
36 provisions of the bipartisan budget act of 2018 (P.L. 115-123), the
37 consolidated appropriations act, 2018 (P.L. 115-141), the further
38 consolidated appropriations act, 2020 (P.L. 116-94), the coronavirus aid,
39 relief, and economic security act (P.L. 116-136) and the consolidated
40 appropriations act, 2021 (P.L. 116-260) that are retroactively effective
41 during taxable years beginning from and after December 31, 2017 through
42 December 31, 2018.

43 ~~E.~~ F. For the purposes of computing income tax pursuant to this
44 title, for taxable years beginning from and after December 31, 2016
45 through December 31, 2017, "internal revenue code" means the United States

1 internal revenue code of 1986, as amended, in effect on January 1, 2017,
2 including those provisions that became effective during 2016 with the
3 specific adoption of all federal retroactive effective dates, and
4 including those provisions of the disaster tax relief and airport and
5 airway extension act of 2017 (P.L. 115-63), the tax cuts and jobs act
6 (P.L. 115-97), the bipartisan budget act of 2018 (P.L. 115-123), the
7 consolidated appropriations act, 2018 (P.L. 115-141), the further
8 consolidated appropriations act, 2020 (P.L. 116-94) and the coronavirus
9 aid, relief, and economic security act (P.L. 116-136) that are
10 retroactively effective during taxable years beginning from and after
11 December 31, 2016 through December 31, 2017.

12 ~~F.~~ G. For the purposes of computing income tax pursuant to this
13 title, for taxable years beginning from and after December 31, 2015
14 through December 31, 2016, "internal revenue code" means the United States
15 internal revenue code of 1986, as amended, in effect on January 1, 2016,
16 including those provisions that became effective during 2015 with the
17 specific adoption of all federal retroactive effective dates, and
18 including those provisions of the United States appreciation for olympians
19 and paralympians act of 2016 (P.L. 114-239), the tax cuts and jobs act
20 (P.L. 115-97), the consolidated appropriations act, 2018 (P.L. 115-141),
21 the further consolidated appropriations act, 2020 (P.L. 116-94) and the
22 coronavirus aid, relief, and economic security act (P.L. 116-136) that are
23 retroactively effective during taxable years beginning from and after
24 December 31, 2015 through December 31, 2016.

25 ~~G.~~ H. For the purposes of computing income tax pursuant to this
26 title, for taxable years beginning from and after December 31, 2014
27 through December 31, 2015, "internal revenue code" means the United States
28 internal revenue code of 1986, as amended, in effect on January 1, 2015,
29 including those provisions that became effective during 2014 with the
30 specific adoption of all federal retroactive effective dates, and
31 including those provisions of the slain officer family support act of 2015
32 (P.L. 114-7), the don't tax our fallen public safety heroes act
33 (P.L. 114-14), the surface transportation and veterans health care choice
34 improvement act of 2015 (P.L. 114-41), the consolidated appropriations
35 act, 2016 (P.L. 114-113), the consolidated appropriations act, 2018
36 (P.L. 115-141) and the coronavirus aid, relief, and economic security act
37 (P.L. 116-136) that are retroactively effective during taxable years
38 beginning from and after December 31, 2014 through December 31, 2015.

39 ~~H.~~ I. For the purposes of computing income tax pursuant to this
40 title, for taxable years beginning from and after December 31, 2013
41 through December 31, 2014, "internal revenue code" means the United States
42 internal revenue code of 1986, as amended, in effect on January 1, 2014,
43 including those provisions that became effective during 2013 with the
44 specific adoption of all federal retroactive effective dates, and
45 including those provisions of the Philippines charitable giving assistance

1 act (P.L. 113-92), the Gabriella Miller kids first research act
2 (P.L. 113-94), the cooperative and small employer charity pension
3 flexibility act (P.L. 113-97), the highway and transportation funding act
4 of 2014 (P.L. 113-159), the tribal general welfare exclusion act of 2014
5 (P.L. 113-168), the consolidated and further continuing appropriations
6 act, 2015 (P.L. 113-235), the 2014 airline bankruptcy payments rollover
7 act (P.L. 113-243), the tax increase prevention act of 2014
8 (P.L. 113-295), the slain officer family support act of 2015 (P.L. 114-7),
9 the consolidated appropriations act, 2016 (P.L. 114-113) and the
10 coronavirus aid, relief, and economic security act (P.L. 116-136) that are
11 retroactively effective during taxable years beginning from and after
12 December 31, 2013 through December 31, 2014.

13 ~~†~~ J. For the purposes of computing income tax pursuant to this
14 title, for taxable years beginning from and after December 31, 2012
15 through December 31, 2013, "internal revenue code" means the United States
16 internal revenue code of 1986, as amended, in effect on January 3, 2013,
17 including those provisions that became effective during 2012 with the
18 specific adoption of all federal retroactive effective dates, and
19 including those provisions of the Philippines charitable giving assistance
20 act (P.L. 113-92), the highway and transportation funding act of 2014
21 (P.L. 113-159), the tribal general welfare exclusion act of 2014
22 (P.L. 113-168), the 2014 airline bankruptcy payments rollover act
23 (P.L. 113-243), the tax technical corrections act of 2014 (P.L. 113-295,
24 division A, title II), the consolidated appropriations act, 2016
25 (P.L. 114-113) and the coronavirus aid, relief, and economic security act
26 (P.L. 116-136) that are retroactively effective during taxable years
27 beginning from and after December 31, 2012 through December 31, 2013.

28 ~~†~~ K. For the purposes of computing income tax pursuant to this
29 title, for taxable years beginning from and after December 31, 2011
30 through December 31, 2012, "internal revenue code" means the United States
31 internal revenue code of 1986, as amended, in effect on January 1, 2012,
32 including those provisions that became effective during 2011 with the
33 specific adoption of all federal retroactive effective dates, and
34 including those provisions of the FAA modernization and reform act of 2012
35 (P.L. 112-95), the moving ahead for progress in the 21st century act
36 (P.L. 112-141), the American taxpayer relief act of 2012 (P.L. 112-240),
37 the 2014 airline bankruptcy payments rollover act (P.L. 113-243), the
38 tribal general welfare exclusion act of 2014 (P.L. 113-168), the tax
39 technical corrections act of 2014 (P.L. 113-295, division A, title II) and
40 the consolidated appropriations act, 2016 (P.L. 114-113) that are
41 retroactively effective during taxable years beginning from and after
42 December 31, 2011 through December 31, 2012.

1 ~~K. For the purposes of computing income tax pursuant to this title,~~
2 ~~for taxable years beginning from and after December 31, 2010 through~~
3 ~~December 31, 2011, "internal revenue code" means the United States~~
4 ~~internal revenue code of 1986, as amended, in effect on January 1, 2011,~~
5 ~~including those provisions that became effective during 2010 with the~~
6 ~~specific adoption of all federal retroactive effective dates, and~~
7 ~~including those provisions of Public Law 112-40, the moving ahead for~~
8 ~~progress in the 21st century act (P.L. 112-141), the American taxpayer~~
9 ~~relief act of 2012 (P.L. 112-240), the tribal general welfare exclusion~~
10 ~~act of 2014 (P.L. 113-168) and the tax technical corrections act of 2014~~
11 ~~(P.L. 113-295, division A, title II) that are retroactively effective~~
12 ~~during taxable years beginning from and after December 31, 2010 through~~
13 ~~December 31, 2011.~~