

REFERENCE TITLE: **conformity; internal revenue code**

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

SB 1269

Introduced by
Senator Leach

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 with
26 the specific adoption of their retroactive effective dates but excluding
27 all changes to the code enacted after ~~March 11, 2021~~ JANUARY 1, 2022.
28 Sec. 2. Section 43-105, Arizona Revised Statutes, is amended to
29 read:
30 43-105. Internal revenue code; definition; application
31 A. FOR THE PURPOSES OF COMPUTING INCOME TAX PURSUANT TO THIS TITLE,
32 FOR TAXABLE YEARS BEGINNING FROM AND AFTER DECEMBER 31, 2021, "INTERNAL
33 REVENUE CODE" MEANS THE UNITED STATES INTERNAL REVENUE CODE OF 1986, AS
34 AMENDED, IN EFFECT ON JANUARY 1, 2022, INCLUDING THOSE PROVISIONS THAT
35 BECAME EFFECTIVE DURING 2021 WITH THE SPECIFIC ADOPTION OF ALL RETROACTIVE
36 EFFECTIVE DATES, BUT EXCLUDING ANY CHANGES TO THE CODE ENACTED AFTER
37 JANUARY 1, 2022.
38 ~~A.~~ B. For the purposes of computing income tax pursuant to this
39 title, for taxable years beginning from and after December 31, 2020,
40 "internal revenue code" means the United States internal revenue code of
41 1986, as amended, in effect on March 11, 2021, including those provisions
42 that became effective during 2020 with the specific adoption of all
43 retroactive effective dates, but excluding any changes to the code enacted
44 after March 11, 2021.

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

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

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

39 ~~E.~~ F. For the purposes of computing income tax pursuant to this
40 title, for taxable years beginning from and after December 31, 2016
41 through December 31, 2017, "internal revenue code" means the United States
42 internal revenue code of 1986, as amended, in effect on January 1, 2017,
43 including those provisions that became effective during 2016 with the
44 specific adoption of all federal retroactive effective dates, and
45 including those provisions of the disaster tax relief and airport and

1 airway extension act of 2017 (P.L. 115-63), the tax cuts and jobs act
2 (P.L. 115-97), the bipartisan budget act of 2018 (P.L. 115-123), the
3 consolidated appropriations act, 2018 (P.L. 115-141), the further
4 consolidated appropriations act, 2020 (P.L. 116-94) and the coronavirus
5 aid, relief, and economic security act (P.L. 116-136) that are
6 retroactively effective during taxable years beginning from and after
7 December 31, 2016 through December 31, 2017.

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

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

35 ~~H.~~ I. For the purposes of computing income tax pursuant to this
36 title, for taxable years beginning from and after December 31, 2013
37 through December 31, 2014, "internal revenue code" means the United States
38 internal revenue code of 1986, as amended, in effect on January 1, 2014,
39 including those provisions that became effective during 2013 with the
40 specific adoption of all federal retroactive effective dates, and
41 including those provisions of the Philippines charitable giving assistance
42 act (P.L. 113-92), the Gabriella Miller kids first research act
43 (P.L. 113-94), the cooperative and small employer charity pension
44 flexibility act (P.L. 113-97), the highway and transportation funding act
45 of 2014 (P.L. 113-159), the tribal general welfare exclusion act of 2014

1 (P.L. 113-168), the consolidated and further continuing appropriations
2 act, 2015 (P.L. 113-235), the 2014 airline bankruptcy payments rollover
3 act (P.L. 113-243), the tax increase prevention act of 2014
4 (P.L. 113-295), the slain officer family support act of 2015 (P.L. 114-7),
5 the consolidated appropriations act, 2016 (P.L. 114-113) and the
6 coronavirus aid, relief, and economic security act (P.L. 116-136) that are
7 retroactively effective during taxable years beginning from and after
8 December 31, 2013 through December 31, 2014.

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

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

39 ~~K. For the purposes of computing income tax pursuant to this title,
40 for taxable years beginning from and after December 31, 2010 through
41 December 31, 2011, "internal revenue code" means the United States
42 internal revenue code of 1986, as amended, in effect on January 1, 2011,
43 including those provisions that became effective during 2010 with the
44 specific adoption of all federal retroactive effective dates, and
45 including those provisions of Public Law 112-40, the moving ahead for~~

1 ~~progress in the 21st century act (P.L. 112-141), the American taxpayer~~
2 ~~relief act of 2012 (P.L. 112-240), the tribal general welfare exclusion~~
3 ~~act of 2014 (P.L. 113-168) and the tax technical corrections act of 2014~~
4 ~~(P.L. 113-295, division A, title II) that are retroactively effective~~
5 ~~during taxable years beginning from and after December 31, 2010 through~~
6 ~~December 31, 2011.~~