

REFERENCE TITLE: aircraft license tax; technical correction

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

SCR 1018

Introduced by
Senator Gowan

A CONCURRENT RESOLUTION

PROPOSING AN AMENDMENT TO THE CONSTITUTION OF ARIZONA; AMENDING ARTICLE IX, SECTION 15, CONSTITUTION OF ARIZONA; RELATING TO AIRCRAFT LICENSE TAX.

(TEXT OF BILL BEGINS ON NEXT PAGE)

1 Be it resolved by the Senate of the State of Arizona, the House of
2 Representatives concurring:

3 1. Article IX, section 15, Constitution of Arizona, is proposed to
4 be amended as follows if approved by the voters and on proclamation of the
5 Governor:

6 15. License tax on aircraft

7 Section 15. ~~Commencing January 1, 1965,~~ A license tax
8 is imposed on aircraft registered for operation in Arizona,
9 which license tax shall be in lieu of all ad valorem property
10 taxes on any aircraft subject thereto, but nothing in this
11 section shall be deemed to apply to:

12 1. Regularly scheduled aircraft operated by an ~~air-line~~
13 AIRLINE company for the primary purpose of carrying persons or
14 property for hire in interstate, intrastate, or international
15 transportation.

16 2. Aircraft owned and held by an aircraft dealer solely
17 for purposes of sale.

18 3. Aircraft owned by a nonresident who operates
19 aircraft for a period not in excess of ninety days in any one
20 calendar year, provided that such aircraft are not engaged in
21 any intrastate commercial activity.

22 4. Aircraft owned and operated exclusively in the
23 public service by the state or by any political subdivision
24 thereof, or by the civil air patrol. The amount, manner,
25 method and mode of assessing, equalizing and levying such
26 license tax and the distribution of the proceeds therefrom
27 shall be prescribed by law.

28 2. The Secretary of State shall submit this proposition to the
29 voters at the next general election as provided by article XXI,
30 Constitution of Arizona.