

Senate Engrossed
taxation; 2023-2024.

State of Arizona
Senate
Fifty-sixth Legislature
First Regular Session
2023

SENATE BILL 1534

AN ACT

PROVIDING GUIDANCE FOR IMPLEMENTING THE INTEGRATED TAX SYSTEM
MODERNIZATION PROJECT FEE ASSESSMENT; 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. Legislative intent

3 The legislature intends:

4 1. That in fiscal year 2023-2024 the fee prescribed in section
5 42-5041, subsection B, Arizona Revised Statutes, be assessed and collected
6 pursuant to the following guidelines:

7 (a) The total amount of fees for all counties, cities, towns,
8 councils of governments and regional transportation authorities may not
9 exceed \$6,597,200 in fiscal year 2023-2024.

10 (b) The share of fees assessed to all counties pursuant to
11 subdivision (a) of this paragraph shall be in proportion to the aggregate
12 amount of monies distributed to counties for the fiscal year two years
13 preceding the current fiscal year pursuant to sections 42-5029, 42-6103,
14 42-6107, 42-6108, 42-6108.01, 42-6109, 42-6109.01, 42-6110, 42-6111 and
15 42-6112, Arizona Revised Statutes, as a percentage of aggregate
16 distributions to all counties, cities, towns, councils of governments and
17 regional transportation authorities located in a county with a population
18 of more than eight hundred thousand persons for the fiscal year two years
19 preceding the current fiscal year pursuant to sections 42-5029, 42-6001,
20 42-6103, 42-6105, 42-6106, 42-6107, 42-6108, 42-6108.01, 42-6109,
21 42-6109.01, 42-6110, 42-6111, 42-6112 and 43-206, Arizona Revised
22 Statutes.

23 (c) The share of fees assessed to all cities and towns pursuant to
24 subdivision (a) of this paragraph shall be in proportion to the aggregate
25 amount of monies distributed to cities and towns for the fiscal year two
26 years preceding the current fiscal year pursuant to sections 42-5029,
27 42-6001 and 43-206, Arizona Revised Statutes, as a percentage of aggregate
28 distributions to all counties, cities, towns, councils of governments and
29 regional transportation authorities located in a county with a population
30 of more than eight hundred thousand persons for the fiscal year two years
31 preceding the current fiscal year pursuant to sections 42-5029, 42-6001,
32 42-6103, 42-6105, 42-6106, 42-6107, 42-6108, 42-6108.01, 42-6109,
33 42-6109.01, 42-6110, 42-6111, 42-6112 and 43-206, Arizona Revised
34 Statutes.

35 (d) The share of fees assessed to all councils of governments
36 pursuant to subdivision (a) of this paragraph shall be in proportion to
37 the aggregate amount of monies distributed to all councils of governments
38 for the fiscal year two years preceding the current fiscal year pursuant
39 to section 42-6105, Arizona Revised Statutes, as a percentage of aggregate
40 distributions to all counties, cities, towns, councils of governments and
41 regional transportation authorities located in a county with a population
42 of more than eight hundred thousand persons for the fiscal year two years
43 preceding the current fiscal year pursuant to sections 42-5029, 42-6001,
44 42-6103, 42-6105, 42-6106, 42-6107, 42-6108, 42-6108.01, 42-6109,

1 42-6109.01, 42-6110, 42-6111, 42-6112 and 43-206, Arizona Revised
2 Statutes.

3 (e) The share of fees assessed to all regional transportation
4 authorities located in a county with a population of more than eight
5 hundred thousand persons pursuant to subdivision (a) of this paragraph
6 shall be in proportion to the aggregate amount of monies distributed to
7 all regional transportation authorities located in a county with a
8 population of more than eight hundred thousand persons for the fiscal year
9 two years preceding the current fiscal year pursuant to section 42-6106,
10 Arizona Revised Statutes, as a percentage of aggregate distributions to
11 all counties, cities, towns, councils of governments and regional
12 transportation authorities located in a county with a population of more
13 than four hundred thousand persons for the fiscal year two years preceding
14 the current fiscal year pursuant to sections 42-5029, 42-6001, 42-6103,
15 42-6105, 42-6106, 42-6107, 42-6108, 42-6108.01, 42-6109, 42-6109.01,
16 42-6110, 42-6111, 42-6112 and 43-206, Arizona Revised Statutes.

17 (f) Except as provided by sections 42-5033 and 42-5033.01, Arizona
18 Revised Statutes, the population of a county as determined by the most
19 recent United States decennial census plus any revision to the decennial
20 census certified by the United States census bureau shall be used as the
21 basis for apportioning monies pursuant to subdivision (b) of this
22 paragraph.

23 (g) Except as provided by sections 42-5033 and 42-5033.01, Arizona
24 Revised Statutes, the population of a city or town as determined by the
25 most recent United States decennial census plus any revision to the
26 decennial census certified by the United States census bureau shall be
27 used as the basis for apportioning monies pursuant to subdivision (c) of
28 this paragraph.

29 2. That in fiscal year 2023-2024 the transfer prescribed in section
30 42-5041, subsection E, Arizona Revised Statutes, not exceed \$800,000.

31 3. That in fiscal year 2023-2024 the transfer prescribed in section
32 42-5041, subsection F, Arizona Revised Statutes, not exceed \$178,100.