



**Bill Number: S.B. 1274**  
**Mesnard Floor Amendment**  
**Reference to: Printed Bill**  
**Amendment drafted by: Molly Graver**

## **FLOOR AMENDMENT EXPLANATION**

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- 1. Clarifies that any claim for a TPT or use tax refund by a computer data center that is filed beginning January 1, 2022, for amounts claimed for taxable periods beginning January 1, 2022, and that is based on the retroactive application of the definition of *tax relief* must be submitted using the standard tax refund process.**
- 2. Clarifies that any claim for a TPT or use tax refund by a computer data center must be submitted using the standard tax refund process and such claims are not subject to the refund claim guidelines that applied to refund claims for TY 2021 that were based on the retroactive application of the definition of *tax relief*.**
- 3. Makes technical changes.**

**Amendment explanation prepared by Molly Graver**

**02/28/2023**

MESNARD FLOOR AMENDMENT  
SENATE AMENDMENTS TO S.B. 1274  
(Reference to printed bill)

1 Page 1, line 6, strike "~~as amended by~~" insert "as amended by"; after "~~act,~~"  
2 insert "LAWS 2021, CHAPTER 266,"  
3 Line 28, after "UNDER" insert "SECTION 42-5071, ARIZONA REVISED STATUTES, OR  
4 SECTION 42-5075, ARIZONA REVISED STATUTES, AS AMENDED BY LAWS 2021, CHAPTER  
5 266, BASED ON THE RETROACTIVE APPLICATION OF"  
6 Line 29, after the fourth comma insert "AS AMENDED BY LAWS 2021, CHAPTER 266,"  
7 Line 32, after "2021" insert "FOR AMOUNTS CLAIMED FOR TAXABLE PERIODS  
8 BEGINNING FROM AND AFTER DECEMBER 31, 2021"  
9 Between lines 34 and 35, insert:  
10 "C. ANY CLAIM FOR A REFUND OF TRANSACTION PRIVILEGE TAX UNDER  
11 SECTION 42-5061, ARIZONA REVISED STATUTES, OR USE TAX UNDER SECTION  
12 42-5159, ARIZONA REVISED STATUTES, SHALL BE SUBMITTED PURSUANT TO SECTION  
13 42-1118, ARIZONA REVISED STATUTES, AND IS NOT SUBJECT TO THIS SECTION."  
14 Amend title to conform

J.D. MESNARD

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