

COMMITTEE ON FINANCE
SENATE AMENDMENTS TO S.B. 1281
(Reference to printed bill)

1 Strike everything after the enacting clause and insert:

2 "Section 1. Individual income tax rebate; eligibility; claim
3 application; appeals of agency decisions;
4 report; delayed repeal

5 A. The department of revenue shall issue a onetime individual income
6 tax rebate for the 2022 taxable year if the taxpayer both:

7 1. Is a resident of this state as of December 31, 2022.

8 2. Files an individual income tax return or an individual income tax
9 return extension for the 2022 taxable year.

10 B. The amount of the individual income tax rebate is:

11 1. For a single person or a married person filing separately, \$200.

12 2. For a married couple filing a joint return or a single person who
13 is a head of a household, \$400.

14 C. If the taxpayer is deceased, the taxpayer's surviving spouse,
15 personal representative or executor or another official representative of
16 the estate designated pursuant to applicable state law may receive the
17 individual income tax rebate for the deceased taxpayer.

18 D. The department of revenue shall pay all individual income tax
19 rebates issued pursuant to this section within ninety days after the
20 effective date of this section.

21 E. A taxpayer who does not receive the individual income tax rebate
22 issued pursuant to this section within one year after the effective date of
23 this section may claim the individual income tax rebate by filing an online
24 claim application as prescribed by the department of revenue. The claim
25 application shall include the claimant's name, address, social security

1 number and individual income tax filing status. The department shall
2 review each claim application and verify the information provided. The
3 department may request that a claimant provide evidence to verify the
4 claimant's eligibility for the individual income tax rebate.

5 F. Notwithstanding any other administrative proceedings established
6 by law or by rule, all appealable agency actions, as defined by section
7 41-1092, Arizona Revised Statutes, and contested cases, as defined by
8 section 41-1001, Arizona Revised Statutes, relating to individual income
9 tax rebates issued pursuant to this section shall be governed by title 41,
10 chapter 6, article 10, Arizona Revised Statutes.

11 G. On or before the fifteenth month after the effective date of this
12 section, the director of the department of revenue shall report the
13 following information to the president of the senate, the speaker of the
14 house of representatives and the director of the joint legislative budget
15 committee:

- 16 1. The total dollar amount paid as individual income tax rebates.
- 17 2. The administrative costs associated with the individual income
18 tax rebates.
- 19 3. The number, if any, of individual income tax rebate claims filed
20 with the department.

21 H. This section is repealed from and after December 31, 2029."

22 Amend title to conform

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