

REFERENCE TITLE: technical correction; tax debt; enforcement

State of Arizona  
House of Representatives  
Fifty-sixth Legislature  
First Regular Session  
2023

# HB 2094

Introduced by  
Representative Payne

AN ACT

AMENDING SECTION 42-2072, ARIZONA REVISED STATUTES; RELATING TO TAXPAYERS'  
BILL OF RIGHTS.

(TEXT OF BILL BEGINS ON NEXT PAGE)

1 Be it enacted by the Legislature of the State of Arizona:

2 Section 1. Section 42-2072, Arizona Revised Statutes, is amended to  
3 read:

4 42-2072. Stay of enforcement actions pending offer in  
5 compromise

6 A. A taxpayer who is unable to pay all of a liability may make an  
7 offer in compromise for abatement of part of the liability on the grounds  
8 that the remainder is uncollectible pursuant to section 42-1004,  
9 subsection B, paragraph 1.

10 B. While the offer is under consideration by the department and the  
11 attorney general, the department shall not levy on the taxpayer or any  
12 holder of the taxpayer's assets unless the department finds that  
13 collection, otherwise ~~possibly~~ **POSSIBLE**, would be jeopardized by a  
14 delay. A taxpayer who is aggrieved by a decision to levy while an offer  
15 in compromise is pending may appeal that decision to the problem  
16 resolution officer, and the decision of the problem resolution officer is  
17 final as to both the department and the taxpayer.