

REFERENCE TITLE: **conformity; internal revenue code.**

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

HB 2383

Introduced by
Representative Carter

AN ACT

AMENDING SECTIONS 42-1001 AND 43-105, ARIZONA REVISED STATUTES; 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. Section 42-1001, Arizona Revised Statutes, is amended to
3 read:

4 42-1001. Definitions

5 In this title, unless the context otherwise requires:

6 1. "Board" or "state board" means either the state board of tax
7 appeals or the state board of equalization, as applicable.

8 2. "Court" means the tax court or superior court, whichever is
9 applicable.

10 3. "Department" means the department of revenue.

11 4. "Director" means the director of the department.

12 5. "Electronically send" or "send electronically" means to send by
13 either email or the use of an electronic portal.

14 6. "Electronic portal" means a secure location on a website
15 established by the department that requires the receiver to enter a
16 password to access.

17 7. "Email" means:

18 (a) An electronic transmission of a message to an email address.

19 (b) If the message contains confidential information, the
20 electronic transmission of a message to an email address using encryption
21 software that requires the receiver to enter a password before the message
22 can be retrieved and viewed.

23 8. "Internal revenue code" means the United States internal revenue
24 code of 1986, as amended and in effect as of January 1, ~~2022~~ 2023,
25 including those provisions that became effective during ~~2021~~ 2022 with the
26 specific adoption of their retroactive effective dates but excluding all
27 changes to the code enacted after January 1, ~~2022~~ 2023.

28 Sec. 2. Section 43-105, Arizona Revised Statutes, is amended to
29 read:

30 43-105. Internal revenue code; definition; application

31 A. FOR THE PURPOSES OF COMPUTING INCOME TAX PURSUANT TO THIS TITLE,
32 FOR TAXABLE YEARS BEGINNING FROM AND AFTER DECEMBER 31, 2022, "INTERNAL
33 REVENUE CODE" MEANS THE UNITED STATES INTERNAL REVENUE CODE OF 1986, AS
34 AMENDED, IN EFFECT ON JANUARY 1, 2023, INCLUDING THOSE PROVISIONS THAT
35 BECAME EFFECTIVE DURING 2022 WITH THE SPECIFIC ADOPTION OF ALL RETROACTIVE
36 EFFECTIVE DATES, BUT EXCLUDING ANY CHANGES TO THE CODE ENACTED AFTER
37 JANUARY 1, 2023.

38 ~~A.~~ B. For the purposes of computing income tax pursuant to this
39 title, for taxable years beginning from and after December 31, 2021
40 THROUGH DECEMBER 31, 2022, "internal revenue code" means the United States
41 internal revenue code of 1986, as amended, in effect on January 1, 2022,
42 including those provisions that became effective during 2021 with the
43 specific adoption of all retroactive effective dates, ~~but excluding any~~
44 ~~changes to the code enacted after January 1, 2022~~ AND INCLUDING THOSE

1 PROVISIONS OF THE CHIPS AND SCIENCE ACT OF 2022 (P.L. 117-167), THE
2 INFLATION REDUCTION ACT OF 2022 (P.L. 117-169) AND THE CONSOLIDATED
3 APPROPRIATIONS ACT, 2023 (P.L. 117-328) THAT ARE RETROACTIVELY EFFECTIVE
4 DURING TAXABLE YEARS BEGINNING FROM AND AFTER DECEMBER 31, 2021 THROUGH
5 DECEMBER 31, 2022.

6 ~~C.~~ C. For the purposes of computing income tax pursuant to this
7 title, for taxable years beginning from and after December 31, 2020
8 through December 31, 2021, "internal revenue code" means the United States
9 internal revenue code of 1986, as amended, in effect on March 11, 2021,
10 including those provisions that became effective during 2020 with the
11 specific adoption of all retroactive effective dates and including those
12 provisions of the PPP extension act of 2021 (P.L. 117-6) and the
13 infrastructure investment and jobs act (P.L. 117-58) that are
14 retroactively effective during taxable years beginning from and after
15 December 31, 2020 through December 31, 2021.

16 ~~D.~~ D. For the purposes of computing income tax pursuant to this
17 title, for taxable years beginning from and after December 31, 2019
18 through December 31, 2020, "internal revenue code" means the United States
19 internal revenue code of 1986, as amended, in effect on January 1, 2020,
20 including those provisions that became effective during 2019 with the
21 specific adoption of all retroactive effective dates, and including those
22 provisions of the families first coronavirus response act (P.L. 116-127),
23 the coronavirus aid, relief, and economic security act (P.L. 116-136), the
24 paycheck protection program flexibility act of 2020 (P.L. 116-142), the
25 consolidated appropriations act, 2021 (P.L. 116-260) and the American
26 rescue plan act of 2021 (P.L. 117-2) that are retroactively effective
27 during taxable years beginning from and after December 31, 2019 through
28 December 31, 2020.

29 ~~E.~~ E. For the purposes of computing income tax pursuant to this
30 title, for taxable years beginning from and after December 31, 2018
31 through December 31, 2019, "internal revenue code" means the United States
32 internal revenue code of 1986, as amended, in effect on January 1, 2019,
33 including those provisions that became effective during 2018 with the
34 specific adoption of all retroactive effective dates, and including those
35 provisions of the taxpayer first act (P.L. 116-25), the further
36 consolidated appropriations act, 2020 (P.L. 116-94), the coronavirus aid,
37 relief, and economic security act (P.L. 116-136) and the consolidated
38 appropriations act, 2021 (P.L. 116-260) that are retroactively effective
39 during taxable years beginning from and after December 31, 2018 through
40 December 31, 2019.

41 ~~F.~~ F. For the purposes of computing income tax pursuant to this
42 title, for taxable years beginning from and after December 31, 2017
43 through December 31, 2018, "internal revenue code" means the United States
44 internal revenue code of 1986, as amended, in effect on January 1, 2018,

1 including those provisions that became effective during 2017 with the
 2 specific adoption of all retroactive effective dates, and including those
 3 provisions of the bipartisan budget act of 2018 (P.L. 115-123), the
 4 consolidated appropriations act, 2018 (P.L. 115-141), the further
 5 consolidated appropriations act, 2020 (P.L. 116-94), the coronavirus aid,
 6 relief, and economic security act (P.L. 116-136) and the consolidated
 7 appropriations act, 2021 (P.L. 116-260) that are retroactively effective
 8 during taxable years beginning from and after December 31, 2017 through
 9 December 31, 2018.

10 ~~F.~~ G. For the purposes of computing income tax pursuant to this
 11 title, for taxable years beginning from and after December 31, 2016
 12 through December 31, 2017, "internal revenue code" means the United States
 13 internal revenue code of 1986, as amended, in effect on January 1, 2017,
 14 including those provisions that became effective during 2016 with the
 15 specific adoption of all federal retroactive effective dates, and
 16 including those provisions of the disaster tax relief and airport and
 17 airway extension act of 2017 (P.L. 115-63), the tax cuts and jobs act
 18 (P.L. 115-97), the bipartisan budget act of 2018 (P.L. 115-123), the
 19 consolidated appropriations act, 2018 (P.L. 115-141), the further
 20 consolidated appropriations act, 2020 (P.L. 116-94) and the coronavirus
 21 aid, relief, and economic security act (P.L. 116-136) that are
 22 retroactively effective during taxable years beginning from and after
 23 December 31, 2016 through December 31, 2017.

24 ~~G.~~ H. For the purposes of computing income tax pursuant to this
 25 title, for taxable years beginning from and after December 31, 2015
 26 through December 31, 2016, "internal revenue code" means the United States
 27 internal revenue code of 1986, as amended, in effect on January 1, 2016,
 28 including those provisions that became effective during 2015 with the
 29 specific adoption of all federal retroactive effective dates, and
 30 including those provisions of the United States appreciation for olympians
 31 and paralympians act of 2016 (P.L. 114-239), the tax cuts and jobs act
 32 (P.L. 115-97), the consolidated appropriations act, 2018 (P.L. 115-141),
 33 the further consolidated appropriations act, 2020 (P.L. 116-94) and the
 34 coronavirus aid, relief, and economic security act (P.L. 116-136) that are
 35 retroactively effective during taxable years beginning from and after
 36 December 31, 2015 through December 31, 2016.

37 ~~H.~~ I. For the purposes of computing income tax pursuant to this
 38 title, for taxable years beginning from and after December 31, 2014
 39 through December 31, 2015, "internal revenue code" means the United States
 40 internal revenue code of 1986, as amended, in effect on January 1, 2015,
 41 including those provisions that became effective during 2014 with the
 42 specific adoption of all federal retroactive effective dates, and
 43 including those provisions of the slain officer family support act of 2015
 44 (P.L. 114-7), the don't tax our fallen public safety heroes act

1 (P.L. 114-14), the surface transportation and veterans health care choice
 2 improvement act of 2015 (P.L. 114-41), the consolidated appropriations
 3 act, 2016 (P.L. 114-113), the consolidated appropriations act, 2018
 4 (P.L. 115-141) and the coronavirus aid, relief, and economic security act
 5 (P.L. 116-136) that are retroactively effective during taxable years
 6 beginning from and after December 31, 2014 through December 31, 2015.

7 ~~†~~ J. For the purposes of computing income tax pursuant to this
 8 title, for taxable years beginning from and after December 31, 2013
 9 through December 31, 2014, "internal revenue code" means the United States
 10 internal revenue code of 1986, as amended, in effect on January 1, 2014,
 11 including those provisions that became effective during 2013 with the
 12 specific adoption of all federal retroactive effective dates, and
 13 including those provisions of the Philippines charitable giving assistance
 14 act (P.L. 113-92), the Gabriella Miller kids first research act
 15 (P.L. 113-94), the cooperative and small employer charity pension
 16 flexibility act (P.L. 113-97), the highway and transportation funding act
 17 of 2014 (P.L. 113-159), the tribal general welfare exclusion act of 2014
 18 (P.L. 113-168), the consolidated and further continuing appropriations
 19 act, 2015 (P.L. 113-235), the 2014 airline bankruptcy payments rollover
 20 act (P.L. 113-243), the tax increase prevention act of 2014
 21 (P.L. 113-295), the slain officer family support act of 2015 (P.L. 114-7),
 22 the consolidated appropriations act, 2016 (P.L. 114-113) and the
 23 coronavirus aid, relief, and economic security act (P.L. 116-136) that are
 24 retroactively effective during taxable years beginning from and after
 25 December 31, 2013 through December 31, 2014.

26 ~~†~~ K. For the purposes of computing income tax pursuant to this
 27 title, for taxable years beginning from and after December 31, 2012
 28 through December 31, 2013, "internal revenue code" means the United States
 29 internal revenue code of 1986, as amended, in effect on January 3, 2013,
 30 including those provisions that became effective during 2012 with the
 31 specific adoption of all federal retroactive effective dates, and
 32 including those provisions of the Philippines charitable giving assistance
 33 act (P.L. 113-92), the highway and transportation funding act of 2014
 34 (P.L. 113-159), the tribal general welfare exclusion act of 2014
 35 (P.L. 113-168), the 2014 airline bankruptcy payments rollover act
 36 (P.L. 113-243), the tax technical corrections act of 2014 (P.L. 113-295,
 37 division A, title II), the consolidated appropriations act, 2016
 38 (P.L. 114-113) and the coronavirus aid, relief, and economic security act
 39 (P.L. 116-136) that are retroactively effective during taxable years
 40 beginning from and after December 31, 2012 through December 31, 2013.

41 ~~K. For the purposes of computing income tax pursuant to this title,~~
 42 ~~for taxable years beginning from and after December 31, 2011 through~~
 43 ~~December 31, 2012, "internal revenue code" means the United States~~
 44 ~~internal revenue code of 1986, as amended, in effect on January 1, 2012,~~

1 ~~including those provisions that became effective during 2011 with the~~
2 ~~specific adoption of all federal retroactive effective dates, and~~
3 ~~including those provisions of the FAA modernization and reform act of 2012~~
4 ~~(P.L. 112-95), the moving ahead for progress in the 21st century act~~
5 ~~(P.L. 112-141), the American taxpayer relief act of 2012 (P.L. 112-240),~~
6 ~~the 2014 airline bankruptcy payments rollover act (P.L. 113-243), the~~
7 ~~tribal general welfare exclusion act of 2014 (P.L. 113-168), the tax~~
8 ~~technical corrections act of 2014 (P.L. 113-295, division A, title II) and~~
9 ~~the consolidated appropriations act, 2016 (P.L. 114-113) that are~~
10 ~~retroactively effective during taxable years beginning from and after~~
11 ~~December 31, 2011 through December 31, 2012.~~