

*Sponsorship has changed since the bill was introduced

CORRECTED Jan 30 2023

REFERENCE TITLE: **property tax; exemption; primary residence**

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

HCR 2017

*Introduced by
Representatives Jones: Diaz, McGarr, Senator Wadsack

A CONCURRENT RESOLUTION

PROPOSING AN AMENDMENT TO THE CONSTITUTION OF ARIZONA; AMENDING ARTICLE IX, SECTION 2, CONSTITUTION OF ARIZONA; RELATING TO PROPERTY TAX EXEMPTIONS.

(TEXT OF BILL BEGINS ON NEXT PAGE)

1 Be it resolved by the House of Representatives of the State of Arizona,
2 the Senate concurring:
3 1. Article IX, section 2, Constitution of Arizona, is proposed to
4 be amended as follows if approved by the voters and on proclamation of the
5 Governor:
6 2. Property subject to taxation; exemptions
7 Section 2. A. All property in this state that is not
8 exempt under the laws of the United States or under this
9 section is subject to taxation as provided by law.
10 B. Property that has been conveyed to evade taxation is
11 not exempt.
12 C. The following property is exempt from taxation:
13 1. All federal, state, county and municipal property.
14 2. Public debts, as evidenced by the bonds of this
15 state and its counties, municipalities and other political
16 subdivisions.
17 3. Household goods that are owned by the user of the
18 goods and that are used solely for noncommercial purposes.
19 4. Stocks of raw or finished materials, unassembled
20 parts, works in process or finished products constituting the
21 inventory of a retailer or wholesaler that is located in this
22 state and principally engaged in the resale of the materials,
23 parts, works or products, whether or not for resale to the
24 ultimate consumer.
25 D. Subsection C of this section is self-executing, and
26 persons who are entitled to the exemption are not required to
27 take any affirmative action to receive the benefit of the
28 exemption.
29 E. The legislature may exempt the following property by
30 law:
31 1. The property of an educational, charitable or
32 religious association or institution that is not used or held
33 for profit.
34 2. Personal property that is used in a trade or
35 business or for agricultural purposes.
36 3. Cemeteries that are set apart and used to inter
37 deceased human beings.
38 4. The property of a widow or widower who is a resident
39 of this state.
40 5. The property of a resident of this state who is at
41 least eighteen years of age and who has a medically certified
42 total and permanent disability.
43 6. The property of an honorably discharged veteran of
44 the uniformed services of the United States who is a resident
45 of this state and who has a service or nonservice connected

1 disability as determined by the United States department of
2 veterans affairs, or its successor agency.

3 7. THE PRIMARY RESIDENCE OF A RESIDENT OF THIS STATE
4 THAT IS NOT SUBJECT TO A MORTGAGE, DEED OF TRUST OR OTHER
5 SIMILAR ENCUMBRANCE.

6 F. The legislature may determine by law the
7 qualifications for, and the amount of, the exemptions of
8 property described in subsection E of this section.

9 G. A person is not eligible for exemption under more
10 than one category as a widow, widower, person with a total and
11 permanent disability or veteran with a disability under
12 subsection E, paragraph 4, 5 or 6 of this section.

13 2. Applicability

14 This act applies to tax years beginning from and after December 31,
15 2024.

16 3. The Secretary of State shall submit this proposition to the
17 voters at the next general election as provided by article XXI,
18 Constitution of Arizona.