

Senate Engrossed

~~technical correction; collection agencies; licenses~~  
(department of revenue; administration)

State of Arizona  
Senate  
Fifty-sixth Legislature  
First Regular Session  
2023

# SENATE BILL 1190

AN ACT

AMENDING SECTIONS 42-1101.01 AND 42-15101, ARIZONA REVISED STATUTES;  
RELATING TO THE DEPARTMENT OF REVENUE.

(TEXT OF BILL BEGINS ON NEXT PAGE)

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

2 Section 1. Section 42-1101.01, Arizona Revised Statutes, is amended  
3 to read:

4 42-1101.01. Definitions

5 In this article, unless the context otherwise requires:

6 1. "AUDIT" MEANS A REVIEW OR EXAMINATION OF A TAXPAYER'S ACCOUNTS,  
7 FINANCIAL INFORMATION, BOOKS AND RECORDS AND ANY OTHER DOCUMENT TO ENSURE  
8 INFORMATION IS REPORTED CORRECTLY ON A RETURN IN ACCORDANCE WITH THIS  
9 CHAPTER AND TO VERIFY THE REPORTED AMOUNT OF TAX IS CORRECT.

10 ~~1.~~ 2. "Electronic return preparer" means a person who for  
11 compensation prepares an electronic return, statement or other document or  
12 prepares a substantial portion of an electronic return, statement or other  
13 document or transforms a paper version of a completed return, statement or  
14 other document to an electronic version of the same return, statement or  
15 other document for filing with the department. Electronic return preparer  
16 does not include a person who for compensation provides only computational  
17 and informational software used to prepare and file taxes.

18 ~~2.~~ 3. "Electronic return transmitter" means a person who receives  
19 the electronic return, statement or other document from a taxpayer or  
20 electronic return preparer for ultimate transmittal to the department.

21 ~~3.~~ 4. "Return preparer":

22 (a) Means any person that prepares a return, statement or other  
23 document or substantial portion of a return, statement or other document  
24 for compensation, regardless of the media used to prepare the return.

25 (b) Does not include a person because the person:

26 (i) Furnishes typing, reproducing or other mechanical assistance.

27 (ii) Prepares a return, statement or other document for an employer  
28 and is regularly and continuously employed by the employer.

29 (iii) Prepares as a fiduciary a return, statement or other document  
30 for any person.

31 (iv) Prepares a claim for refund or a return, statement or other  
32 document for a taxpayer in response to any notice of deficiency issued to  
33 the taxpayer or in response to any waiver of restriction after the  
34 commencement of an audit of the taxpayer.

35 (v) Furnishes computational and informational software used by the  
36 taxpayer to prepare the taxpayer's return, statement or other document.

37 (vi) Only prepares payment documents for payment made to the  
38 department pursuant to section 42-1129.

39 ~~4.~~ 5. "Return, statement or other document" means any return,  
40 claim for refund, statement or other document that is required or  
41 authorized to be filed with the department pursuant to this title or title  
42 43, including returns for any political subdivision of this state for  
43 which the department collects taxes.

1           Sec. 2.    Section 42-15101, Arizona Revised Statutes, is amended to  
2 read:

3           42-15101. Annual notice of full cash value; amended notice of  
4                                   valuation

5           A.    Except as provided by section 42-13254, on any date before March  
6 1 of each year the county assessor shall notify each owner of record, or  
7 purchaser under a deed of trust or an agreement of sale, of property that  
8 is valued by the assessor as to the property's full cash value and the  
9 limited property value, if applicable, to be used for assessment purposes.

10           B.   The notice under this section shall be in writing and shall be  
11 mailed, delivered by common carrier, or on request of the taxpayer  
12 transmitted electronically to the person's last known mailing, delivery or  
13 electronic address. With respect to any property transferred by a  
14 beneficiary deed pursuant to section 33-405, until the county assessor is  
15 notified by the beneficiary in writing, accompanied by a certified copy of  
16 the last surviving owner's death certificate and the change of address,  
17 mailing of the notice to the last known address of the deceased owner is  
18 deemed a mailing to the beneficiary's last known mailing, delivery or  
19 electronic address as required by this section.

20           C.   On the same date each year the assessor shall certify to the  
21 board of supervisors and the department the date on which all notices  
22 under this section were mailed.

23           D.   The director may extend the final date for mailing notices  
24 beyond March 1 for a period of not more than thirty days for delays caused  
25 by an act of God, flood or fire **OR A STATE OF EMERGENCY DECLARED PURSUANT**  
26 **TO SECTION 26-303**. If the director extends the mailing date, the extension  
27 applies to all property valued by the assessor.

28           E.   Within sixty days after the mailing of the notice of valuation  
29 pursuant to this section, if the assessor discovers that property  
30 characteristic data applicable to a grouping of properties delineated by  
31 neighborhood or classification resulted in an incorrect opinion of value,  
32 the assessor may amend the notice of valuation and, if amended, shall  
33 notify the property owner of the amended value pursuant to subsection B of  
34 this section. The assessor shall transmit any proposed amendments made  
35 under this subsection to the department as provided by section 42-11056,  
36 subsections B and C, in a format prescribed by the department. The  
37 assessor shall not mail the amended notices of valuation until the  
38 proposed amendments are transmitted to the department and the department  
39 approves the amended values. The assessor shall certify the amended  
40 notices of valuation pursuant to subsection C of this section.

41           F.   After the mailing date of the notice, any person who owns,  
42 claims, possesses or controls property that is valued by the assessor may  
43 inquire of and be advised by the assessor as to the valuation of the  
44 property determined by the assessor, but the assessor shall not change the  
45 roll except as provided by chapter 16, article 2 of this title or as  
46 otherwise provided by law.