

REFERENCE TITLE: board of tax appeals; continuation

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

SB 1242

Introduced by
Senator Mesnard

AN ACT

REPEALING SECTION 41-3023.12, ARIZONA REVISED STATUTES; AMENDING TITLE 41, CHAPTER 27, ARTICLE 2, ARIZONA REVISED STATUTES, BY ADDING SECTION 41-3031.12; RELATING TO THE STATE BOARD OF TAX APPEALS.

(TEXT OF BILL BEGINS ON NEXT PAGE)

1 Be it enacted by the Legislature of the State of Arizona:
2 Section 1. Repeal
3 Section 41-3023.12, Arizona Revised Statutes, is repealed.
4 Sec. 2. Title 41, chapter 27, article 2, Arizona Revised Statutes,
5 is amended by adding section 41-3031.12, to read:
6 41-3031.12. State board of tax appeals; termination July 1,
7 2031
8 A. THE STATE BOARD OF TAX APPEALS TERMINATES ON JULY 1, 2031.
9 B. SECTIONS 42-1252 AND 42-1253 AND THIS SECTION ARE REPEALED ON
10 JANUARY 1, 2032.
11 Sec. 3. Purpose
12 Pursuant to section 41-2955, subsection B, Arizona Revised Statutes,
13 the legislature continues the state board of tax appeals to provide
14 taxpayers with an administrative appeals forum outside the purview of the
15 department of revenue.
16 Sec. 4. Retroactivity
17 Sections 1 and 2 of this act apply retroactively to from and after
18 July 1, 2023.