

Senate Engrossed  
board of tax appeals; continuation

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

# SENATE BILL 1242

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3 Section 41-3023.12, Arizona Revised Statutes, is repealed.  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9 B. SECTIONS 42-1252 AND 42-1253 AND THIS SECTION ARE REPEALED ON  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.