

REFERENCE TITLE: computer data centers; TPT; refund

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

SB 1274

Introduced by
Senator Mesnard

AN ACT

AMENDING LAWS 2021, CHAPTER 266, SECTION 9; RELATING TO TAX REFUNDS.

(TEXT OF BILL BEGINS ON NEXT PAGE)

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

2 Section 1. Laws 2021, chapter 266, section 9 is amended to read:

3 Sec. 9. Refunds

4 A. Any claim for A refund of transaction privilege or use tax based
5 on the retroactive application of section 41-1519, subsection 0, paragraph
6 14, Arizona Revised Statutes, ~~as amended by this act~~, section 42-5061,
7 subsection B, paragraph 22, Arizona Revised Statutes, ~~as added by this act~~
8 and section 42-5159, subsection B, paragraph 23, Arizona Revised Statutes,
9 ~~as added by this act~~, shall be submitted to the department of revenue on
10 or before December 31, 2021, pursuant to section 42-1118, Arizona Revised
11 Statutes, and is subject to the following:

12 1. A failure to file such a claim on or before December 31, 2021
13 constitutes a waiver of the claim for refund.

14 2. The aggregate refund amount may not exceed \$10,000 for such
15 claims filed from and after December 31, 2020 through December 31, 2021.

16 3. If the aggregate refund amount of such claims ultimately
17 determined to be correct is more than \$10,000, the department of revenue
18 shall reduce each claim proportionately so that the total aggregate refund
19 amount equals \$10,000.

20 4. Interest is not allowed and may not be compounded on any
21 refundable amount of such claims if paid before July 1, 2022, but if the
22 amount cannot be determined or paid until after June 30, 2022, interest
23 accrues after that date pursuant to section 42-1123, Arizona Revised
24 Statutes.

25 5. Any refund claim that is filed before January 1, 2021 or that is
26 not related to the changes under this act is not subject to the \$10,000
27 aggregate refund amount.

28 B. ANY CLAIM FOR A REFUND OF TRANSACTION PRIVILEGE OR USE TAX UNDER
29 SECTION 41-1519, SUBSECTION 0, PARAGRAPH 14, ARIZONA REVISED STATUTES,
30 SECTION 42-5061, SUBSECTION B, PARAGRAPH 22, ARIZONA REVISED STATUTES, AND
31 SECTION 42-5159, SUBSECTION B, PARAGRAPH 23, ARIZONA REVISED STATUTES,
32 THAT IS FILED FROM AND AFTER DECEMBER 31, 2021 SHALL BE SUBMITTED PURSUANT
33 TO SECTION 42-1118, ARIZONA REVISED STATUTES, AND IS NOT SUBJECT TO THIS
34 SECTION.

35 Sec. 2. Retroactivity

36 This act applies retroactively to taxable periods beginning from and
37 after December 31, 2021.