

Senate Engrossed

~~technical correction; dentistry; permit~~  
(now: income tax; rebate)

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

# SENATE BILL 1281

AN ACT

ESTABLISHING A ONETIME INDIVIDUAL INCOME TAX REBATE FOR THE 2022 TAXABLE  
YEAR; RELATING TO INCOME TAX.

(TEXT OF BILL BEGINS ON NEXT PAGE)

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

2 Section 1. Individual income tax rebate; eligibility; claim  
3 application; appeals of agency decisions;  
4 report; delayed repeal

5 A. The department of revenue shall issue a onetime individual  
6 income tax rebate for the 2022 taxable year if the taxpayer both:

7 1. Is a resident of this state as of December 31, 2022.

8 2. Files an individual income tax return or an individual income  
9 tax return extension for the 2022 taxable year.

10 B. The amount of the individual income tax rebate is:

11 1. For a single person or a married person filing separately, \$200.

12 2. For a married couple filing a joint return or a single person  
13 who is a head of a household, \$400.

14 C. If the taxpayer is deceased, the taxpayer's surviving spouse,  
15 personal representative or executor or another official representative of  
16 the estate designated pursuant to applicable state law may receive the  
17 individual income tax rebate for the deceased taxpayer.

18 D. The department of revenue shall pay all individual income tax  
19 rebates issued pursuant to this section within ninety days after the  
20 effective date of this section.

21 E. A taxpayer who does not receive the individual income tax rebate  
22 issued pursuant to this section within one year after the effective date  
23 of this section may claim the individual income tax rebate by filing an  
24 online claim application as prescribed by the department of revenue. The  
25 claim application shall include the claimant's name, address, social  
26 security number and individual income tax filing status. The department  
27 shall review each claim application and verify the information  
28 provided. The department may request that a claimant provide evidence to  
29 verify the claimant's eligibility for the individual income tax rebate.

30 F. Notwithstanding any other administrative proceedings established  
31 by law or by rule, all appealable agency actions, as defined by section  
32 41-1092, Arizona Revised Statutes, and contested cases, as defined by  
33 section 41-1001, Arizona Revised Statutes, relating to individual income  
34 tax rebates issued pursuant to this section shall be governed by title 41,  
35 chapter 6, article 10, Arizona Revised Statutes.

36 G. On or before the fifteenth month after the effective date of  
37 this section, the director of the department of revenue shall report the  
38 following information to the president of the senate, the speaker of the  
39 house of representatives and the director of the joint legislative budget  
40 committee:

41 1. The total dollar amount paid as individual income tax rebates.

42 2. The administrative costs associated with the individual income  
43 tax rebates.

44 3. The number, if any, of individual income tax rebate claims filed  
45 with the department.

46 H. This section is repealed from and after December 31, 2029.