

REFERENCE TITLE: **taxation; 2023-2024.**

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

# **SB 1534**

Introduced by  
Senators Kavanagh: Hoffman

**AN ACT**

**PROVIDING GUIDANCE FOR IMPLEMENTING THE INTEGRATED TAX SYSTEM  
MODERNIZATION PROJECT FEE ASSESSMENT; RELATING TO TAXATION.**

(TEXT OF BILL BEGINS ON NEXT PAGE)

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

2 Section 1. Legislative intent

3 The legislature intends:

4 1. That in fiscal year 2023-2024 the fee prescribed in section  
5 42-5041, subsection B, Arizona Revised Statutes, be assessed and collected  
6 pursuant to the following guidelines:

7 (a) The total amount of fees for all counties, cities, towns,  
8 councils of governments and regional transportation authorities may not  
9 exceed \$6,597,200 in fiscal year 2023-2024.

10 (b) The share of fees assessed to all counties pursuant to  
11 subdivision (a) of this paragraph shall be in proportion to the aggregate  
12 amount of monies distributed to counties for the fiscal year two years  
13 preceding the current fiscal year pursuant to sections 42-5029, 42-6103,  
14 42-6107, 42-6108, 42-6108.01, 42-6109, 42-6109.01, 42-6110, 42-6111 and  
15 42-6112, Arizona Revised Statutes, as a percentage of aggregate  
16 distributions to all counties, cities, towns, councils of governments and  
17 regional transportation authorities located in a county with a population  
18 of more than eight hundred thousand persons for the fiscal year two years  
19 preceding the current fiscal year pursuant to sections 42-5029, 42-6001,  
20 42-6103, 42-6105, 42-6106, 42-6107, 42-6108, 42-6108.01, 42-6109,  
21 42-6109.01, 42-6110, 42-6111, 42-6112 and 43-206, Arizona Revised  
22 Statutes.

23 (c) The share of fees assessed to all cities and towns pursuant to  
24 subdivision (a) of this paragraph shall be in proportion to the aggregate  
25 amount of monies distributed to cities and towns for the fiscal year two  
26 years preceding the current fiscal year pursuant to sections 42-5029,  
27 42-6001 and 43-206, Arizona Revised Statutes, as a percentage of aggregate  
28 distributions to all counties, cities, towns, councils of governments and  
29 regional transportation authorities located in a county with a population  
30 of more than eight hundred thousand persons for the fiscal year two years  
31 preceding the current fiscal year pursuant to sections 42-5029, 42-6001,  
32 42-6103, 42-6105, 42-6106, 42-6107, 42-6108, 42-6108.01, 42-6109,  
33 42-6109.01, 42-6110, 42-6111, 42-6112 and 43-206, Arizona Revised  
34 Statutes.

35 (d) The share of fees assessed to all councils of governments  
36 pursuant to subdivision (a) of this paragraph shall be in proportion to  
37 the aggregate amount of monies distributed to all councils of governments  
38 for the fiscal year two years preceding the current fiscal year pursuant  
39 to section 42-6105, Arizona Revised Statutes, as a percentage of aggregate  
40 distributions to all counties, cities, towns, councils of governments and  
41 regional transportation authorities located in a county with a population  
42 of more than eight hundred thousand persons for the fiscal year two years  
43 preceding the current fiscal year pursuant to sections 42-5029, 42-6001,  
44 42-6103, 42-6105, 42-6106, 42-6107, 42-6108, 42-6108.01, 42-6109,

1 42-6109.01, 42-6110, 42-6111, 42-6112 and 43-206, Arizona Revised  
2 Statutes.

3 (e) The share of fees assessed to all regional transportation  
4 authorities located in a county with a population of more than eight  
5 hundred thousand persons pursuant to subdivision (a) of this paragraph  
6 shall be in proportion to the aggregate amount of monies distributed to  
7 all regional transportation authorities located in a county with a  
8 population of more than eight hundred thousand persons for the fiscal year  
9 two years preceding the current fiscal year pursuant to section 42-6106,  
10 Arizona Revised Statutes, as a percentage of aggregate distributions to  
11 all counties, cities, towns, councils of governments and regional  
12 transportation authorities located in a county with a population of more  
13 than four hundred thousand persons for the fiscal year two years preceding  
14 the current fiscal year pursuant to sections 42-5029, 42-6001, 42-6103,  
15 42-6105, 42-6106, 42-6107, 42-6108, 42-6108.01, 42-6109, 42-6109.01,  
16 42-6110, 42-6111, 42-6112 and 43-206, Arizona Revised Statutes.

17 (f) Except as provided by sections 42-5033 and 42-5033.01, Arizona  
18 Revised Statutes, the population of a county as determined by the most  
19 recent United States decennial census plus any revision to the decennial  
20 census certified by the United States census bureau shall be used as the  
21 basis for apportioning monies pursuant to subdivision (b) of this  
22 paragraph.

23 (g) Except as provided by sections 42-5033 and 42-5033.01, Arizona  
24 Revised Statutes, the population of a city or town as determined by the  
25 most recent United States decennial census plus any revision to the  
26 decennial census certified by the United States census bureau shall be  
27 used as the basis for apportioning monies pursuant to subdivision (c) of  
28 this paragraph.

29 2. That in fiscal year 2023-2024 the transfer prescribed in section  
30 42-5041, subsection E, Arizona Revised Statutes, not exceed \$800,000.

31 3. That in fiscal year 2023-2024 the transfer prescribed in section  
32 42-5041, subsection F, Arizona Revised Statutes, not exceed \$178,100.