

Senate Engrossed

computer data centers; TPT; refund

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

CHAPTER 68
SENATE BILL 1274

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~~, LAWS 2021, CHAPTER
7 266, section 42-5061, subsection B, paragraph 22, Arizona Revised
8 Statutes, as added by ~~this act~~ LAWS 2021, CHAPTER 266 and section 42-5159,
9 subsection B, paragraph 23, Arizona Revised Statutes, as added by ~~this act~~
10 LAWS 2021, CHAPTER 266, shall be submitted to the department of revenue on
11 or before December 31, 2021, pursuant to section 42-1118, Arizona Revised
12 Statutes, and is subject to the following:

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

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

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

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

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

29 B. ANY CLAIM FOR A REFUND OF TRANSACTION PRIVILEGE OR USE TAX UNDER
30 SECTION 42-5071, ARIZONA REVISED STATUTES, OR SECTION 42-5075, ARIZONA
31 REVISED STATUTES, AS AMENDED BY LAWS 2021, CHAPTER 266, BASED ON THE
32 RETROACTIVE APPLICATION OF SECTION 41-1519, SUBSECTION 0, PARAGRAPH 14,
33 ARIZONA REVISED STATUTES, AS AMENDED BY LAWS 2021, CHAPTER 266, SECTION
34 42-5061, SUBSECTION B, PARAGRAPH 22, ARIZONA REVISED STATUTES, AS ADDED BY
35 LAWS 2021, CHAPTER 266, AND SECTION 42-5159, SUBSECTION B, PARAGRAPH 23,
36 ARIZONA REVISED STATUTES, AS ADDED BY LAWS 2021, CHAPTER 266, THAT IS
37 FILED FROM AND AFTER DECEMBER 31, 2021 FOR AMOUNTS CLAIMED FOR TAXABLE
38 PERIODS BEGINNING FROM AND AFTER DECEMBER 31, 2021 SHALL BE SUBMITTED
39 PURSUANT TO SECTION 42-1118, ARIZONA REVISED STATUTES, AND IS NOT SUBJECT
40 TO THIS SECTION.

1 C. ANY CLAIM FOR A REFUND OF TRANSACTION PRIVILEGE TAX UNDER
2 SECTION 42-5061, ARIZONA REVISED STATUTES, OR USE TAX UNDER SECTION
3 42-5159, ARIZONA REVISED STATUTES, SHALL BE SUBMITTED PURSUANT TO SECTION
4 42-1118, ARIZONA REVISED STATUTES, AND IS NOT SUBJECT TO THIS SECTION.

5 Sec. 2. Retroactivity

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

APPROVED BY THE GOVERNOR APRIL 18, 2023.

FILED IN THE OFFICE OF THE SECRETARY OF STATE APRIL 18, 2023.