

REFERENCE TITLE: luxury tax; record inspection; penalty

State of Arizona
Senate
Fifty-sixth Legislature
Second Regular Session
2024

SB 1661

Introduced by
Senator Gowan

AN ACT

AMENDING SECTION 42-3154, ARIZONA REVISED STATUTES; RELATING TO LUXURY
PRIVILEGE TAX.

(TEXT OF BILL BEGINS ON NEXT PAGE)

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

2 Section 1. Section 42-3154, Arizona Revised Statutes, is amended to
3 read:

4 42-3154. Failure or refusal to permit examination of records;
5 violation; classification; civil penalty

6 A. It is unlawful for any person to knowingly fail or refuse to
7 ~~permit~~ ALLOW any lawful examination of any book, paper, account, record or
8 other memoranda by the department or any of its authorized agents or
9 employees.

10 B. A person ~~violating~~ WHO VIOLATES this section is guilty of a
11 class 2 misdemeanor AND IS SUBJECT TO A CIVIL PENALTY OF NOT MORE THAN
12 \$500.

13 ~~B. In addition to the penalties prescribed by this section the~~
14 ~~civil and criminal penalties prescribed by sections 42-1125 and 42-1127~~
15 ~~apply to violations of this chapter.~~