



ARIZONA HOUSE OF REPRESENTATIVES

Fifty-seventh Legislature
First Regular Session

House: WM DPA 5-3-0-1

HB 2081: income tax; subtraction; tipped wages
Sponsor: Representative Griffin, LD 19
Caucus & COW

Overview

Amends the list of subtractions from Arizona gross income to include cash tips.

History

Arizona currently taxes 2.5% of an individual's taxable income ([A.R.S. § 43-1011](#)). Taxable income is defined in statute as adjusted gross income less any applicable deductions ([A.R.S. § 43-1001](#)).

26 United States Code Section 6053 (a) requires employees to disclose to their employer, via written statement, the amount earned from tips within 10 days of being received ([26 USC § 6053](#)).

Provisions

1. Adds cash tips to the list of subtractions from Arizona gross income beginning from and after December 31, 2024. (Sec. 1)

Amendments

Committee on Ways & Means

1. Strikes the word *cash* from the term *cash tips*. (Sec. 1)

<input type="checkbox"/> Prop 105 (45 votes)	<input type="checkbox"/> Prop 108 (40 votes)	<input type="checkbox"/> Emergency (40 votes)	<input type="checkbox"/> Fiscal Note
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