



ARIZONA HOUSE OF REPRESENTATIVES

Fifty-sixth Legislature
Second Regular Session

House: WM DP 6-4-0-0

HB 2380: TPT; municipalities; audits; guidelines

Sponsor: Representative Carter, LD 15

Caucus & COW

Overview

Allows the Department of Revenue (DOR) to deny a city or town's request to audit a taxpayer that is engaged in business in more than one city or town and prevents that city or town from auditing the taxpayer. Requires the Unified Audit Committee to establish and publish audit guidelines.

History

Current law requires an intergovernmental contract or agreement between DOR and each city or town to be entered into for the collection and administration of transaction privilege tax and affiliated excise taxes, including use tax, severance tax, jet fuel excise and use tax and rental occupancy tax imposed by any city or town. ([A.R.S. § 42-6001](#))

The DOR director is currently required to establish a unified audit committee with cities and towns to coordinate uniform audit functions. ([A.R.S. § 42-6005](#))

Provisions

1. Allows DOR to deny a city or town's request to conduct an audit on a taxpayer that is engaged in business in more than one city or town. (Sec. 1)
2. Requires the intergovernmental agreement or contract to include criteria for which DOR can deny a city or towns request to conduct an audit. (Sec. 1)
3. Prevents a city or town from conducting an audit on a taxpayer that is engaged in business in more than one city or town if the DOR denies the request. (Sec. 1)
4. Requires the unified audit committee to establish and publish uniform audit guidelines. (Sec. 2)
5. Makes technical changes. (Sec. 1, 2)

<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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