



ARIZONA HOUSE OF REPRESENTATIVES

Fifty-sixth Legislature
First Regular Session

Senate: APPROP 6-4-0-0 | 3rd Read 16-14-0-0

House: 3rd Read 31-27-0-0

[SB 1534](#): taxation; 2023-2024 (Substituted for [HB 2581](#))

Sponsor: Senator Kavanagh, LD 3

Transmitted to the Governor

Overview

Contains provisions relating to taxation needed to implement the Fiscal Year 2024 (FY24) budget.

History

Laws 2022, Chapter 321 established the Department of Revenue Integrated Tax System Project Fund (ITSPF) to implement a multi-year integrated tax system modernization project. The fund consists of fees assessed from local governments, a portion of the education sales tax, and a portion of the marijuana excise tax. Monies in the fund are subject to legislative appropriation and will be used solely for the administrative, development and other operating costs incurred in implementing the integrated tax system modernization project. A legislative intent clause provides guidelines for the assessment and collection of the fees.

Provisions

1. Limits, as session law, the total amount of fees charged for all counties, cities, towns, councils of government and regional transportation authorities to \$6,597,200 in FY24 for the ITSPF. (Sec. 1)
2. Limits, as session law, the total amount of transfers from the 0.6% educational sales tax to \$800,000 in FY24 for the ITSPF. (Sec. 1)
3. Limits, as session law, the total amount of transfers from the 16% recreational marijuana tax to \$178,100 in FY24 for the ITSPF. (Sec. 1)

Prop 105 (45 votes)

Prop 108 (40 votes)

Emergency (40 votes)

Fiscal Note