

CHAPTER 15

Senate Bill 3

AN ACT

RELATING TO TAXATION; ESTABLISHING RECIPROCITY IN ENFORCEMENT OF TAX OBLIGATIONS, AND AMENDING TITLE 42, CHAPTER 1, ARIZONA REVISED STATUTES, BY ADDING ARTICLE 5, SECTIONS 42-161 TO 42-163, INCLUSIVE.

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

Section 1. Title 42, chapter 1, Arizona Revised Statutes, is amended by adding article 5, sections 42-161 to 42-163, inclusive, to read:

ARTICLE 5. RECIPROCITY IN TAX ENFORCEMENT

42-161. DEFINITIONS

IN THIS ARTICLE, UNLESS THE CONTEXT OTHERWISE REQUIRES:

1. "STATE" MEANS THE DISTRICT OF COLUMBIA AND ANY STATE, TERRITORY OR POSSESSION OF THE UNITED STATES.

2. "TAX" MEANS:

(a) ASSESSMENTS LAWFULLY MADE, WHETHER BASED ON A RETURN OR OTHER DISCLOSURE OF THE TAXPAYER, UPON THE INFORMATION AND BELIEF OF THE TAXING AUTHORITY, OR OTHERWISE.

(b) PENALTIES LAWFULLY IMPOSED PURSUANT TO A TAXING STATUTE.

(c) INTEREST CHARGES LAWFULLY ADDED TO THE TAX LIABILITY WHICH CONSTITUTES THE SUBJECT OF THE ACTION.

42-162. SUITS TO ENFORCE STATE TAX; COMITY

IF AUTHORIZED BY THE LAW OF ANOTHER STATE, THE ATTORNEY GENERAL OR ANY PERSON AUTHORIZED BY HIM, OR ANY APPROPRIATE OFFICER OF A POLITICAL SUBDIVISION OF THIS STATE, MAY BRING SUITS IN THE COURTS OF SUCH OTHER STATE TO COLLECT TAXES LEGALLY DUE THIS STATE OR THE POLITICAL SUBDIVISION.

42-163. RECOGNITION AND ENFORCEMENT OF OTHER STATES' TAXES

A. THE OFFICIALS OF STATES WHICH EXTEND A COMITY TO THIS STATE IN AUTHORIZING SUITS AS PROVIDED FOR IN SECTION 42-162 MAY SUE FOR THE COLLECTION OF SUCH TAXES IN THE COURTS OF THIS STATE. A CERTIFICATE ISSUED BY THE SECRETARY OF STATE UNDER THE GREAT SEAL OF THE STATE THAT SUCH OFFICERS HAVE AUTHORITY TO COLLECT THE TAX IS CONCLUSIVE EVIDENCE OF SUCH AUTHORITY.

B. THE COURTS OF THIS STATE SHALL RECOGNIZE AND ENFORCE LIABILITIES FOR TAXES LAWFULLY IMPOSED BY ANY OTHER STATE, OR THE POLITICAL SUBDIVISION THEREOF, WHICH EXTENDS SUCH COMITY TO THIS STATE.

Approved by the Governor—April 2, 1971

Filed in the Office of the Secretary of State—April 5, 1971
