

[Arizona Revised Statutes Annotated](#)

[Title 42. Taxation \(Refs & Annos\)](#)

[Chapter 6. Local Excise Taxes \(Refs & Annos\)](#)

[Article 2. Model City Tax Code \(Refs & Annos\)](#)

A.R.S. § 42-6053

§ 42-6053. Official copy of model city tax code; review and comment on proposed changes

Effective: August 9, 2017

[Currentness](#)

**A.** The department of revenue shall:

1. Maintain the official copy of the model city tax code.
2. Post the official copy on the department's official website.

**B.** At least sixty days before adopting any modification or amendment of the model city tax code, a city or town shall submit the proposed modification or amendment to the municipal tax code commission for review and recommendation.

**C.** The commission shall review and comment on language submitted by any city, town or taxpayer or the department of revenue for the purpose of describing, defining, deleting, adding or otherwise modifying taxable activities, exemptions, administrative procedures or regulations relating to the model city tax code. The commission may hold public hearings within thirty days after receiving a proposed amendment or modification for the purpose of reviewing and receiving comments on the proposed changes, shall consider any information and testimony presented at the hearing, may require changes to the language presented at the hearing and may require changes to the language presented by the city, town, taxpayer or department. All changes to the model city tax code must be reflected in the official copy on file with the department of revenue within ten days after the commission's approval. Any changes not reflected in the official copy on file with the department of revenue are void and have no effect.

**D.** **Changes to the model city tax code approved by the commission shall be adopted by all cities and towns.** This requirement does not prohibit the commission from recommending a model or local option or changes to a model or local option contained in the model city tax code to be adopted only by those cities and towns choosing the option or from approving a change submitted by a city or town that does not apply to any other city or town. The city or town shall not adopt a modification or amendment of any provision of the model city tax code unless it has been approved by the commission.

**E.** Changes in rates of tax are not subject to review, but within ten days after passage of the ordinance imposing a rate change:

1. The city or town imposing a new or different tax rate shall notify the commission and the department of revenue. Failure of a city or town to notify the commission and, beginning July 1, 2012, the department of revenue renders the new or different tax rate void and of no effect. For the purposes of this paragraph, a “new or different tax rate” means the adoption or repeal of a model or local option or any change that increases the amount of tax a taxpayer must pay to a city or town.

2. The change must be reflected in the official copy of the model city tax code. Any change not reflected in the official copy of the model city tax code is void and has no effect.

### **Credits**

Added by [Laws 1997, Ch. 150, § 144, eff. Jan. 1, 1999](#). Amended by [Laws 1999, Ch. 225, § 4, eff. Aug. 6, 1999, retroactively effective to July 1, 1999](#); [Laws 2000, Ch. 297, § 7](#); [Laws 2011, Ch. 129, § 2](#); [Laws 2014, Ch. 121, § 1](#); [Laws 2017, Ch. 178, § 8](#).

A. R. S. § 42-6053, AZ ST § 42-6053

Current through the First Regular Session of the Fifty-Third Legislature (2017)

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**Context and Analysis (3)**

**Library References (3)**

[Taxation](#)  2033.

Westlaw Topic No. [371](#).

[C.J.S. Taxation](#) §§ [9](#) to [10](#).