

PROPOSED AMENDMENT

SENATE AMENDMENTS TO S.B. 1185

(Reference to printed bill)

1 Strike everything after the enacting clause and insert:

2 "Section 1. Section 42-1001, Arizona Revised Statutes, is amended to
3 read:

4 42-1001. Definitions

5 In this title, unless the context otherwise requires:

6 1. "Board" or "state board" means either the state board of tax
7 appeals or the state board of equalization, as applicable.

8 2. "Court" means the tax court or superior court, whichever is
9 applicable.

10 3. "Department" means the department of revenue.

11 4. "Director" means the director of the department.

12 5. "Internal revenue code" means the United States internal revenue
13 code of 1986, as amended and in effect as of January 1, ~~2008~~ 2009, including
14 those provisions that became effective during ~~2007~~ 2008 with the specific
15 adoption of their retroactive effective dates but excluding all changes to
16 the code enacted after January 1, ~~2008~~ 2009.

17 Sec. 2. Section 43-105, Arizona Revised Statutes, is amended to read:

18 43-105. Internal revenue code; definition; application

19 A. FOR PURPOSES OF COMPUTING INCOME TAX PURSUANT TO THIS TITLE, FOR
20 TAXABLE YEARS BEGINNING FROM AND AFTER DECEMBER 31, 2008, "INTERNAL REVENUE
21 CODE" MEANS THE UNITED STATES INTERNAL REVENUE CODE OF 1986, AS AMENDED, IN
22 EFFECT ON JANUARY 1, 2009, INCLUDING THOSE PROVISIONS THAT BECAME EFFECTIVE
23 DURING 2008 WITH THE SPECIFIC ADOPTION OF ALL FEDERAL RETROACTIVE EFFECTIVE
24 DATES, BUT EXCLUDING ANY CHANGE TO THE CODE ENACTED AFTER JANUARY 1, 2009.

25 B. For purposes of computing income tax pursuant to this title,
26 for taxable years beginning from and after December 31, 2007 THROUGH DECEMBER
27 31, 2008, "internal revenue code" means the United States internal revenue
28 code of 1986, as amended, in effect on January 1, 2008, including those
29 provisions that became effective during 2007 with the specific adoption of

1 all federal retroactive effective dates, ~~but excluding any change to the code~~
2 ~~enacted after January 1, 2008~~ AND INCLUDING THOSE PROVISIONS OF THE ECONOMIC
3 STIMULUS ACT OF 2008 (P.L. 110-185), THE HEROES EARNINGS ASSISTANCE AND
4 RELIEF TAX ACT OF 2008 (P.L. 110-245), THE HEARTLAND, HABITAT, HARVEST AND
5 HORTICULTURE ACT OF 2008 (P.L. 110-246), THE HOUSING ASSISTANCE TAX ACT OF
6 2008 (P.L. 110-289), THE EMERGENCY ECONOMIC STABILIZATION ACT OF 2008 (P.L.
7 110-343) AND THE WORKER, RETIREE, AND EMPLOYER RECOVERY ACT OF 2008 (P.L.
8 110-458) THAT ARE RETROACTIVELY EFFECTIVE DURING TAXABLE YEARS BEGINNING FROM
9 AND AFTER DECEMBER 31, 2007 THROUGH DECEMBER 31, 2008.

10 **B. C.** For purposes of computing income tax pursuant to this title,
11 for taxable years beginning from and after December 31, 2006 through December
12 31, 2007, "internal revenue code" means the United States internal revenue
13 code of 1986, as amended, in effect on January 1, 2007, including those
14 provisions that became effective during 2006 with the specific adoption of
15 all federal retroactive effective dates and including those provisions of the
16 small business and work opportunity tax act of 2007 (P.L. 110-28), the energy
17 independence and security act of 2007 (P.L. 110-140), Public Law 110-141, the
18 mortgage forgiveness debt relief act of 2007 (P.L. 110-142), ~~and~~ the tax
19 technical corrections act of 2007 (P.L. 110-172), THE ECONOMIC STIMULUS ACT
20 OF 2008 (P.L. 110-185), THE HEROES EARNINGS ASSISTANCE AND RELIEF TAX ACT OF
21 2008 (P.L. 110-245), THE HEARTLAND, HABITAT, HARVEST AND HORTICULTURE ACT OF
22 2008 (P.L. 110-246), THE HOUSING ASSISTANCE TAX ACT OF 2008 (P.L. 110-289),
23 THE EMERGENCY ECONOMIC STABILIZATION ACT OF 2008 (P.L. 110-343) AND THE
24 WORKER, RETIREE, AND EMPLOYER RECOVERY ACT OF 2008 (P.L. 110-458) that are
25 retroactively effective during taxable years beginning from and after
26 December 31, 2006 through December 31, 2007.

27 **C. D.** For purposes of computing income tax pursuant to this title,
28 for taxable years beginning from and after December 31, 2005 through December
29 31, 2006, "internal revenue code" means the United States internal revenue
30 code of 1986, as amended, in effect on January 1, 2006, including those
31 provisions that became effective during 2005 with the specific adoption of
32 all federal retroactive effective dates and including those provisions of the
33 tax increase prevention and reconciliation act of 2005 (P.L. 109-222), the

1 pension protection act of 2006 (P.L. 109-280), the tax relief and health care
2 act of 2006 (P.L. 109-432), the small business and work opportunity tax act
3 of 2007 (P.L. 110-28), the mortgage forgiveness debt relief act of 2007
4 (P.L. 110-142), ~~and~~ the tax technical corrections act of 2007 (P.L. 110-172),
5 **THE HEARTLAND, HABITAT, HARVEST AND HORTICULTURE ACT OF 2008 (P.L. 110-246)**
6 **AND THE HOUSING ASSISTANCE TAX ACT OF 2008 (P.L. 110-289)** that are
7 retroactively effective during taxable years beginning from and after
8 December 31, 2005 through December 31, 2006.

9 **D.** E. For purposes of computing income tax pursuant to this title,
10 for taxable years beginning from and after December 31, 2004 through December
11 31, 2005, "internal revenue code" means the United States internal revenue
12 code of 1986, as amended, in effect on January 1, 2005, including those
13 provisions that became effective during 2004 with the specific adoption of
14 all federal retroactive effective dates and including those provisions of the
15 Katrina emergency tax relief act of 2005 (P.L. 109-73), the energy tax
16 incentives act of 2005 (title XIII of the energy policy act of 2005
17 (P.L. 109-58)), the gulf opportunity zone act of 2005 (P.L. 109-135), ~~and~~ the
18 tax technical corrections act of 2007 (P.L. 110-172), **THE HEARTLAND, HABITAT,**
19 **HARVEST AND HORTICULTURE ACT OF 2008 (P.L. 110-246) AND THE HOUSING**
20 **ASSISTANCE TAX ACT OF 2008 (P.L. 110-289)** that are retroactively effective
21 during taxable years beginning from and after December 31, 2004 through
22 December 31, 2005.

23 **E.** F. For purposes of computing income tax pursuant to this title,
24 for taxable years beginning from and after December 31, 2003 through December
25 31, 2004, "internal revenue code" means the United States internal revenue
26 code of 1986, as amended, in effect on January 1, 2004, including those
27 provisions that became effective during 2003 with the specific adoption of
28 all federal retroactive effective dates and including those provisions of the
29 working families tax relief act of 2004 (P.L. 108-311), the American jobs
30 creation act of 2004 (P.L. 108-357), the Katrina emergency tax relief act of
31 2005 (P.L. 109-73), the energy tax incentives act of 2005 (title XIII of the
32 energy policy act of 2005 (P.L. 109-58)), the gulf opportunity zone act of
33 2005 (P.L. 109-135), ~~and~~ the tax technical corrections act of 2007

1 (P.L. 110-172) AND THE HEARTLAND, HABITAT, HARVEST AND HORTICULTURE ACT OF
2 2008 (P.L. 110-246) that are retroactively effective during taxable years
3 beginning from and after December 31, 2003 through December 31, 2004.

4 F. G. For purposes of computing income tax pursuant to this title,
5 for taxable years beginning from and after December 31, 2002 through December
6 31, 2003, "internal revenue code" means the United States internal revenue
7 code of 1986, as amended, in effect on January 1, 2003, including those
8 provisions that became effective during 2002 with the specific adoption of
9 all federal retroactive effective dates and including those provisions of the
10 working families tax relief act of 2004 (P.L. 108-311), the American jobs
11 creation act of 2004 (P.L. 108-357), the jobs and growth tax relief
12 reconciliation act of 2003 (P.L. 108-27), the military family tax relief act
13 of 2003 (P.L. 108-121), the medicare prescription drug, improvement, and
14 modernization act of 2003 (P.L. 108-173), and the tax technical corrections
15 act of 2007 (P.L. 110-172) AND THE HEARTLAND, HABITAT, HARVEST AND
16 HORTICULTURE ACT OF 2008 (P.L. 110-246) that are retroactively effective
17 during taxable years beginning from and after December 31, 2002 through
18 December 31, 2003.

19 G. H. For purposes of computing income tax pursuant to this title,
20 for taxable years beginning from and after December 31, 2001 through December
21 31, 2002, "internal revenue code" means the United States internal revenue
22 code of 1986, as amended, in effect on March 9, 2002, including those
23 provisions that became effective during 2001 with the specific adoption of
24 all federal retroactive effective dates and including those provisions of the
25 working families tax relief act of 2004 (P.L. 108-311), the American jobs
26 creation act of 2004 (P.L. 108-357), the jobs and growth tax relief
27 reconciliation act of 2003 (P.L. 108-27), the military family tax relief act
28 of 2003 (P.L. 108-121), and the tax technical corrections act of 2007
29 (P.L. 110-172) AND THE HEARTLAND, HABITAT, HARVEST AND HORTICULTURE ACT OF
30 2008 (P.L. 110-246) that are retroactively effective during taxable years
31 beginning from and after December 31, 2001 through December 31, 2002.

32 H. I. For purposes of computing income tax pursuant to this title,
33 for taxable years beginning from and after December 31, 2000 through December

1 31, 2001, "internal revenue code" means the United States internal revenue
2 code of 1986, as amended, in effect on January 1, 2001, including those
3 provisions that became effective during 2000 with the specific adoption of
4 all federal retroactive effective dates and including those provisions of the
5 working families tax relief act of 2004 (P.L. 108-311), the American jobs
6 creation act of 2004 (P.L. 108-357), the economic growth and tax relief
7 reconciliation act of 2001 (P.L. 107-16), the job creation and worker
8 assistance act of 2002 (P.L. 107-147), the military family tax relief act of
9 2003 (P.L. 108-121) and the tax technical corrections act of 2007
10 (P.L. 110-172) that are retroactively effective during taxable years
11 beginning from and after December 31, 2000 through December 31, 2001.

12 ~~I.~~ J. For purposes of computing income tax pursuant to this title,
13 for taxable years beginning from and after December 31, 1999 through December
14 31, 2000, "internal revenue code" means the United States internal revenue
15 code of 1986, as amended, in effect on January 1, 2000, including those
16 provisions that became effective during 1999 with the specific adoption of
17 all federal retroactive effective dates and including those provisions of the
18 community renewal tax relief act of 2000 (P.L. 106-554), the installment tax
19 correction act of 2000 (P.L. 106-573), FSC repeal and extraterritorial income
20 exclusion act of 2000 (P.L. 106-519), the trade and development act of 2000
21 (P.L. 106-200), the economic growth and tax relief reconciliation act of 2001
22 (P.L. 107-16), the job creation and worker assistance act of 2002
23 (P.L. 107-147) and the military family tax relief act of 2003 (P.L. 108-121)
24 that are retroactively effective during taxable years beginning from and
25 after December 31, 1999 through December 31, 2000.

26 ~~J.~~ K. For purposes of computing income tax pursuant to this title,
27 for taxable years beginning from and after December 31, 1998 through December
28 31, 1999, "internal revenue code" means the United States internal revenue
29 code of 1986, as amended, in effect on January 1, 1999, including those
30 provisions that became effective during 1998 with the specific adoption of
31 all federal retroactive effective dates and including those provisions of the
32 miscellaneous trade and technical corrections act of 1999 (P.L. 106-36), the
33 ticket to work and work incentives improvement act of 1999 (P.L. 106-170),

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1 the community renewal tax relief act of 2000 (P.L. 106-554), the installment
2 tax correction act of 2000 (P.L. 106-573) and the military family tax relief
3 act of 2003 (P.L. 108-121) that are retroactively effective during taxable
4 years beginning from and after December 31, 1998 through December 31, 1999.

5 K. ~~For purposes of computing income tax pursuant to this title, for
6 taxable years beginning from and after December 31, 1997 through December 31,
7 1998, "internal revenue code" means the United States internal revenue code
8 of 1986, as amended, in effect on January 1, 1998, including those provisions
9 that became effective during 1997 with the specific adoption of all federal
10 retroactive effective dates and including those provisions of the IRS
11 restructuring and reform act of 1998 (P.L. 105-206), the tax and trade relief
12 extension act of 1998 (P.L. 105-277), the surface transportation revenue act
13 of 1998 (P.L. 105-178), the miscellaneous trade and technical corrections act
14 of 1999 (P.L. 106-36) and the military family tax relief act of 2003
15 (P.L. 108-121) that are retroactively effective during the taxable years
16 beginning from and after December 31, 1997 through December 31, 1998."~~

17 Amend title to conform

RUSSELL PEARCE

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C: mwb