



Douglas A. Ducey
Governor

Carlton Woodruff
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MTCC
Municipal Tax Code Commission

May 31, 2019
10:00 A.M.

Arizona State House of Representatives
1700 W. Washington, Hearing Room #3
Phoenix, Arizona 85007

AGENDA

1. Introduction of MTCC members
2. Call to the public/taxpayer comments
 - This is an opportunity for members of the public to present comments or concerns under the purview of the MTCC that is not on this agenda. Commission members may ask questions and seek explanations from both speakers and city/town representatives and may refer items to a later agenda, but the commission cannot take action issues that are not on the agenda for this meeting.
3. “2019 Real of Real Property Amendment” with a retroactive effective date of January 1, 2012, presented by Lee Grafstrom, Tax Policy Analyst for the League of Arizona Cities and Towns
 - Section I: Amends Sec. 445, Rental, leasing, and licensing for use of real property. Removes obsolete Local Option #T related to affiliated corporations; adds an exemption for payments by residents pursuant to life care contracts to a provider that holds a permit issued by the Department of Insurance.
 - Section II: Establishes a limit on refund claims and the process for seeking claims.
4. “2019 Telecommunications Amendment” with an effective date of July 1, 2019, presented by Lee Grafstrom, Tax Policy Analyst for the League of Arizona Cities and Towns
 - Section I: Amends Sec. 470, Telecommunications. Edits the title of the classification to match the State; incorporates the language of former Regulation 470.1 into the Section; adds an exemption for “over-the-top” audio and video programming and related on-demand programming provided without an additional charge.

- Section II: Repeals Regulation 470.1, effective July 1, 2019

5. Comments from attendees and the public

6. Meeting Adjourned