



Douglas A. Ducey
Governor

Carlton Woodruff
Interim Director

MTCC

Municipal Tax Code Commission

December 14, 2018, 9:00 A.M.

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

AGENDA - revised

1. Call to Order
 - Introduction of MTCC members
2. Selection of Chair for Commission
3. Approval of Minutes of October 10, 2014 meeting
4. Report on 2014-2018 Legislative Actions by Lee Grafstrom, Tax Policy Analyst for the League of Arizona Cities and Towns and discussion and possible vote on action thereon.
 - Section I: Amends Sec. 110, Definitions: Income-producing capital equipment.
 - a. Legislation (Year: Bill Numbers) – 2015: SB1446; 2016: HB2133, HB2533; 2017: SB1416
 - Section II: Amends Sec. 410, Amusements, exhibitions, and similar activities.
 - a. Legislation (Year: Bill Numbers) – 2016: HB2674; 2018: SB1120
 - Section III: Amends Sec. 415, Construction contracting: construction contractors.
 - a. Legislation (Year: Bill Numbers) – 2014: HB2389, HB2415; 2015: SB1446; 2018: SB1409
 - Section IV: Adds Sec. 415.1, Liability for MRRA amounts equal to Retail transaction privilege tax due.
 - a. Legislation (Year: Bill Numbers) – 2015: SB1446
 - Section V: Amends Sec. 422, Jet fuel sales.
 - a. Legislation (Year: Bill Numbers) – 2017: HB2064
 - Section VI: Amends Sec. 445, Rental, leasing, and licensing for use of real property.
 - a. Legislation (Year: Bill Numbers) – 2015: 2147; 2018: SB1120
 - Section VII: Amends Sec. 450, Rental, leasing, and licensing for use of tangible personal property.
 - a. Legislation (Year: Bill Numbers) – 2015: HB2147
 - Section VIII: Amends Sec. 455, Restaurants and Bars.

- a. Legislation (Year: Bill Numbers) – 2014: HB2389; 2018: HB2484, SB1120
 - Section IX: Amends Sec. 462, Retail sales: food for home consumption.
 - a. Legislation (Year: Bill Numbers) – 2014: HB2389; 2018: HB2484
 - Section X: Amends Sec. 465, Retail sales: exemptions.
 - a. Legislation (Year: Bill Numbers) – 2014: HB2285; 2015: SB1446; 2016: HB2326, HB2536, HB2584; 2018: HB2484, SB1120
 - Section XI: Amends Sec. 470, Telecommunication services.
 - a. Legislation (Year: Bill Numbers) – 2014: HB2546
 - Section XII: Amends Sec. 475, Transporting for hire.
 - a. Legislation (Year: Bill Numbers) – 2016: SB1492
 - Section XIII: Amends Sec. 480, Utility services.
 - a. Legislation (Year: Bill Numbers) – 2015: HB2670; 2016: HB2025, HB2676, SB1505
 - Section XIV: Amends Sec. 530, When tax due; when delinquent; verification of return; extensions.
 - a. Legislation (Year: Bill Numbers) – 2014: HB2283, HB2288, HB2389
 - Section XV: Amends Sec. 660, Use tax: exemptions.
 - a. Legislation (Year: Bill Numbers) – 2014: HB2285; 2015: HB2670, SB1446; 2016: HB2025, HB2326, HB2584, HB2676, SB1505; 2017: HB2064; 2018: HB2484, SB1120
5. Call to the public/taxpayer comments
- This is the time for the public to comment. Members of the Commission may not discuss items that are not on the agenda. Therefore, action taken as a result of public comment will be limited to directing staff to study the matter or scheduling the matter for further consideration and decision at a later date.
6. Meeting Adjourned

A copy of the agenda background materials provided to Commission members is available for public inspection by contacting Jess Rankin by email at jrankin@azdor.gov or by phone at (602) 716-7056.