

Summary of 2021 Arizona Tax Legislation

Important Information About This Summary

This document briefly summarizes recent substantive changes to Arizona's tax laws. The bills addressed herein were approved by Arizona's Legislature and signed by Governor Ducey. Except as noted below, most of the bills were effective on the general effective date for the legislative session, September 29, 2021.

To limit the size of this document, the descriptions of these bills are brief and not intended to be comprehensive. If you believe that one or more of the following bills may impact the amount of tax that you, your clients, or the company that you work for owe, you should carefully review the bill and/or contact a state and local tax professional for assistance.

Table of Contents

A. Income Tax Legislation	2
B. Transaction Privilege ("Sales") and Use Tax Legislation	6
C. Property Tax Legislation	8
D. Other Tax and Tax-Related Legislation	10

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Summary of 2021 Arizona Tax Legislation

A. Income Tax Legislation**SB 1113: Unused Tax Credit; Termination; Time. Laws 2021, Chapter 174.**

Reduces from four years to three years the period that must pass before the Arizona Department of Revenue (“Department”) must stop allowing, and the legislature will repeal, any individual and corporate income tax credits that have not been claimed or allowed. Clarifies that any unused credits carried forward from prior years may be used but, for purposes of this provision, the use of credits carried forward from prior years are not considered claimed or allowed in the year that the credit carried forward is used.

SB 1124: Contributions in Aid of Construction. Laws 2021, Chapter 430.

Provides a subtraction from Arizona gross income, retroactive to January 1, 2021, for Arizona’s income tax on corporations for monies or property received as a contribution in aid of construction to a public service corporation that provides water or sewage disposal services to the extent that the purpose of the contribution is to provide for expanding, improving, or replacing the public service corporation’s water system or sewage disposal facilities. Allows the Arizona Commerce Authority to continue authorizing tax credits not to exceed \$2,500,000 each fiscal year for investments in qualified small businesses for an additional ten years, through June 30, 2031. Allows taxpayers to claim such credits through 2034. Establishes individual and corporate income tax credits equal to at least fifty percent of the amount of the federal low-income housing credit for qualified projects. Permits partners, members, or shareholders to allocate the amount of the credit as they may agree amongst themselves, regardless of the size of each participant’s ownership interest. Prohibits the Department of Housing from allocating more than a total of \$4,000,000 in income and premium tax credits for any calendar year. Provides recapture provisions and specifies that unused credits may be carried forward for up to five years. (Also affects other Arizona tax laws as summarized below.)

SB 1297: Income Tax Filing Extension; 2020. Laws 2021, Chapter 177.

Extended the due date for individual Arizona income tax returns and tax payments to May 17, 2021. Also extended the deadline to claim an income tax credit for contributions to qualifying charitable organizations, certified school tuition organizations, and public schools. As an emergency measure, this law went into effect when Governor Ducey signed it on April 5, 2021.

SB 1350: Income Tax; Returns; Filing Extension. Laws 2021, Chapter 178.

Allows the Department, by rule, to grant automatic seven-month extensions of time for taxpayers to file Arizona income tax returns for corporations, partnerships, and exempt organizations that have paid at least ninety percent of their tax liability, and clarifies that such taxpayers that have been granted an extension or extensions of time to file a federal income tax return for any tax year are deemed to have been granted the same extension to file their Arizona income tax return. These changes do not apply to small business corporation returns filed under A.R.S. § 43-1126. Retroactive to January 1, 2021.

Summary of 2021 Arizona Tax Legislation

SB 1752: Conformity; Internal Revenue Code. Laws 2021, Chapter 232.

Provides for retroactive conformity to provisions of the Internal Revenue Code in effect on March 11, 2021, for tax years beginning January 1, 2021. Further provides that Arizona retroactively conformed to the provisions of the Families First Coronavirus Response Act (P.L. 116-136) for tax year 2020, to the Coronavirus Aid, Relief, and Economic Security Act (P.L. 116-136) for tax years 2015 through 2020, to the Paycheck Protection Program Flexibility Act of 2020 (P.L. 116-142) for tax year 2020, to the Consolidated Appropriations Act, 2021 (P.L. 116-260) for tax years 2018 through 2020, and to the American rescue Plan Act of 2021 (P.L. 117-2) for tax year 2020. The Department estimated that the fiscal impact of this bill on the state's general fund will be to decrease revenue by \$304,400,000 in fiscal year 2021, by \$214,900,000 in fiscal year 2022, and by \$7,000,000 in fiscal year 2023.

SB 1783: Small Business; Alternate Income Tax. Laws 2021, Chapter 436.

Allows "small business taxpayers" the annual option of filing a return to report their share of "Arizona small business gross income," which is defined to include revenue from: (1) interest and ordinary dividends (Schedule B), (2) profit or loss from business (Schedule C), (3) supplemental income or loss (Schedule E), (4) profit or loss from farming (Schedule F), (5) sale of business property (Form 4797), (6) farm rental income and expenses (Form 4835), and (7) certain capital gains (from Schedule D). Provides that, with certain limitations, Arizona's standard additions, subtractions, and individual income tax credits apply to calculate Arizona small business adjusted gross income but prohibits deductions other than those already reflected in the net amounts reported on federal schedules. Establishes a credit against this tax for taxes imposed by and paid to another state which, in some cases, applies to small business taxpayers who participate in composite income tax returns. Sets tax rates for Arizona small business taxable income at 3.50% for tax year 2021, at 3.00% for tax year 2022, at 2.80% for tax year 2023 through tax year 2024, and at 2.50% beginning tax year 2025. Requires such taxpayers to make estimated tax payments if their annual liability is at least \$1,000. Establishes graduated tax rates for the taxable income of estates and trusts, indexed for inflation, ranging from 2.59% to 4.50% for tax year 2021, from 2.55% to 2.98% from tax year 2022 until a particular state general fund revenue target is achieved, from 2.53% to 2.75% until the next state general fund revenue target is achieved, and at a fixed 2.50% rate once the final state general fund revenue target is achieved. The Joint Legislative Budget Committee estimated that these changes will reduce annual Proposition 208 surcharges by between \$262,900,000 and \$377,700,000. Retroactive to January 1, 2021.

SB 1827: Revenue; Budget Reconciliation; 2021-2022. Laws 2021, Chapter 411.

Provides that, effective January 1, 2021, Arizona's individual income tax rate, combined with its 3.50% income tax surcharge for education, shall not exceed 4.50%.

Summary of 2021 Arizona Tax Legislation

SB 1828: Omnibus; Taxation. Laws 2021, Chapter 412.

Reduces Arizona's individual income tax rates and collapses its four tax brackets into two, beginning tax year 2022. For tax year 2022, the lowest rate will decrease from 2.59% to 2.55% and the highest rate will decrease from 4.50% to 2.98%. Also provides that, once a particular state general fund revenue target is achieved, the graduated rates will decrease from 2.59% to 2.53% and from 2.98% to 2.75%, and then to a flat 2.50% once another state general fund revenue target is achieved. Provides for a new method of adjusting Arizona's tax brackets for inflation beginning in tax year 2022. Eliminates Arizona income tax on all amounts received by members of the uniformed services of the United States as retired or retainer pay in the form of benefits, annuities, and pensions, effective tax year 2021. Provides for annual increases in the percentage of charitable deductions that taxpayers who take Arizona's standard deduction may claim, based on inflation. Adds individual and corporate income tax credits, effective tax year 2021, in the amount of \$10,000 for processing the first twenty thousand pounds of forest products and \$5,000 for every ten thousand pounds thereafter. These credits may be carried forward for up to five years but may not exceed \$500,000 per taxpayer or an aggregate of \$2,000,000 in any calendar year. Extends the deadline for individuals to obtain tax credits for contributing items such as school meals, student consumable health care supplies, playground equipment, and shade structures for playground equipment until June 30, 2024. Provides a subtraction from Arizona gross income, retroactive to January 1, 2021, for Arizona's income tax on corporations for monies or property received as a contribution in aid of construction to a public service corporation that provides water or sewage disposal services to the extent that the purpose of the contribution is to provide for expanding, improving, or replacing the public service corporation's water system or sewage disposal facilities. Increases the aggregate amount of income tax credits that the Department may allow in any fiscal year for contributions from corporations for school tuition organizations from \$5,000,000 to \$6,000,000 beginning in fiscal year 2021-2022. Expands the categories of students that may benefit from scholarships from school tuition organizations, and increases the maximum scholarship amounts, effective tax year 2021. (Also affects Arizona sales, property, and other tax laws as summarized below.)

SB 1830: Credit for Donation. Laws 2021, Chapter 383.

Establishes a corporate income tax credit equal to thirty percent of the value of real property and improvements donated to a school district or charter school for use as a site for construction of a school. Retroactive to January 1, 2020.

SB 1844: Taxes; 529 Contributions; ABLE Contributions. Laws 2021, Chapter 395.

Increases the Arizona subtraction for up to \$2,000 per beneficiary for single individuals (previous cap was \$2,000, total) and up to \$4,000 per beneficiary for married couples filing a joint return (previous cap was \$4,000, total) for contributing to college savings plans established pursuant to section 529 of the IRC if the contributions were not deducted when computing federal adjusted gross income. Adds a subtraction for up to \$2,000 per beneficiary for single individuals and up to \$4,000 per beneficiary for married couples filing a joint return for contributing to an Achieving a Better Life Experience account established pursuant to section 529A of the IRC if the contributions were not deducted when computing federal adjusted gross income. Retroactive to January 1, 2021.

Summary of 2021 Arizona Tax Legislation

HB 2321: Qualified Facilities. Laws 2021, Chapter 80.

Modifies the calculation of Arizona's individual and corporate income tax credits for expanding or locating qualifying manufacturing, headquarters, or research facilities in the state. The amount of these credits is now calculated as ten percent of the lesser of: (a) the total qualifying investment in the facility, (b) \$200,000 for each net new full-time employment position that has duties associated with the facility if the total qualifying investment is less than \$2,000,000,000, or (c) \$300,000 for each net new full-time employment position that has duties associated with the facility if the total qualifying investment is \$2,000,000,000 or more. Increases the amount of income tax credits that the Commerce Authority may preapprove for any calendar year from \$70,000,000 to \$125,000,000. Modifies the definition of "qualified headquarters" to eliminate the requirement that the taxpayer engage in manufacturing activities. Expands the definition of "qualified manufacturing." Extends the state program that funds up to eighty percent of the cost of public infrastructure improvements incurred by a city, town, or county that benefit a manufacturing facility.

HB 2429: Tax Corrections Act of 2021. Laws 2021, Chapter 196.

Makes numerous technical corrections and some substantive changes to Arizona's tax laws. Substantive changes to Arizona's income tax laws include: (1) changes to the qualifications and documentation required in order for owners and operators of international operations centers to purchase electricity and natural gas tax free, (2) provides that separate returns for partnerships and S corporations that are filed pursuant to a change in accounting period are due by the fifteenth day of the third month following the close of that period, (3) extended the termination of the individual income tax credit for increased research activities to December 31, 2030, (4) reduced the number of years that individual income tax credits for increased research activities claimed for tax years beginning from and after 2021 may be carried forward from fifteen years to ten years, and (5) eliminated the individual income tax credit for net increases in qualified employment by the taxpayer of recipients of temporary assistance for needy families. (Also affects Arizona property tax laws and other tax laws as summarized below.)

HB 2649: Computer Data Centers; Tax Incentives. Laws 2021, Chapter 266.

Modifies Arizona's corporate income tax credit for investments of at least \$100,000,000 in a new renewable energy facility that produces energy for self-consumption using renewable energy sources so that it applies whether the taxpayer or a third-party makes the investment on behalf of or for the direct benefit of the taxpayer. Retroactive to August 24, 2020. (Also affects Arizona sales tax laws as summarized below.)

Summary of 2021 Arizona Tax Legislation

HB 2838: Income Tax; Partnerships; S Corporations. Laws 2021, Chapter 425.

Establishes an optional 4.50% entity-level income tax, effective for tax years beginning on and after January 1, 2022, for partnerships, limited liability companies, and S corporations to allow their individual owners to claim a federal income tax deduction for all state taxes paid at the entity level rather than just the first \$10,000. Includes statutory adjustments intended to ensure that each individual partner or shareholder who make this election will pay the same amount of state income tax that they otherwise would have paid. Requires estimated tax payments for entities that make this election whose taxable income exceeded \$150,000 in the preceding tax year.

HB 2879: DOR; Procedures; Administrative Rulings. Laws 2021, Chapter 342.

Provides that courts shall decide all questions of law without deference to any determination made by the Department. Clarifies that Departmental rulings, procedures, notices, and administrative announcements may be appealed within thirty days of their effective dates. Allows parties that request private taxpayer rulings the option to meet with a representative of the Department within thirty days of requesting a ruling. Requires the Department to issue private taxpayer rulings within 90 days unless the Department and the requestor agree to delay the ruling. (Also affects Arizona sales, property, and miscellaneous tax laws as summarized below.)

B. Transaction Privilege ("Sales") and Use Tax Legislation**Important Information About This Section**

Most of the following changes are applicable to Arizona's sales and use tax laws, and to the county excise taxes that "piggyback" Arizona's sales taxes. Unless otherwise specified below, Arizona municipalities have not adopted these changes. However, Arizona municipalities often adopt changes to their municipal tax codes that parallel changes to the state's sales and use tax laws.

SB 1110: TPT; Exemptions; Indian Tribes. Laws 2021, Chapter 443.

Clarifies that, consistent with Arizona Transaction Privilege Tax Ruling 95-11, Arizona sales tax does not apply to proceeds from: (1) business activities, including contracting activities, performed by an Indian tribe, a tribally owned business, a tribal entity, or an affiliated Indian, irrespective of the identity of the customer, if the business activity takes place on an Indian reservation, (2) business activities performed on an Indian reservation for an Indian tribe, a tribal entity, or an affiliated Indian, irrespective of the identity of the vendor, (3) contracting activities performed on an Indian reservation for an Indian tribe, a tribally owned business, a tribal entity or an affiliated Indian, irrespective of the identity of the vendor, (4) retail sales of tangible personal property to an Indian tribe, tribally owned business, a tribal entity or an affiliated Indian if the sale takes place on an Indian reservation (or, at a minimum, the order is placed from and delivered to an Indian reservation), and (5) sales of motor vehicles to enrolled members of Indian tribes who reside on the Indian reservation established for their tribe.

Summary of 2021 Arizona Tax Legislation

SB 1720: Peer-to-Peer Car Sharing. Laws 2021, Chapter 220.

Exempts peer-to-peer shared vehicles owned by individuals from rental vehicle surcharges, including those levied by the Arizona Sports and Tourism Authority and stadium districts. Subjects proceeds from peer-to-peer shared vehicles to the state and local sales taxes on proceeds from renting tangible personal property. Exempts shared vehicle owners from such taxes when the shared vehicle transaction was facilitated by a peer-to-peer car sharing program that collected and remitted such taxes. Prohibits counties, cities, towns, and other political subdivisions of the state from imposing additional taxes, fees, or charges on proceeds from shared vehicle transactions that such jurisdictions do not impose on every other transaction involving motor vehicles for hire without a driver.

SB 1828: Omnibus; Taxation. Laws 2021, Chapter 412.

Expands Arizona's sales tax deduction and use tax exemption for machinery or equipment, including structural components, employed in connection with qualifying operations and used to meet or exceed pollution control rules or regulations to include containment structures. Retroactive to January 1, 2016, but with significant limitations on refund claims. (Also affects Arizona income tax laws as summarized above and Arizona property tax and miscellaneous laws as summarized below.)

HB 2153: Renewable Energy Storage Equipment; Valuation. Laws 2021, Chapter 417.

Adds state and local retail sales and use tax deductions for utility scale electric energy storage equipment. The Joint Legislative Budget Committee estimated that the fiscal impact of this bill could be \$40,000,000 over five years. (Also affects Arizona property tax laws as summarized below.)

HB 2649: Computer Data Centers; Tax Incentives. Laws 2021, Chapter 266.

Extends the deadline for the Commerce Authority to certify computer data centers to qualify for tax relief in Arizona until December 31, 2033. Allows owners or operators of qualified international operations centers to purchase electricity and natural gas tax free when third parties (rather than the owner, operator, or an affiliated entity, which already could may make a qualifying investment) invest at least \$100,000,000 in one or more new renewable energy facilities in the state that produce energy for self-consumption using renewable energy sources on behalf of or for the direct benefit of the owner, operator, or a related entity (this change is only retroactive to August 24, 2020). Converted Arizona's state and local retail sales and use tax exemptions for computer data center equipment into deductions for the purpose of clarifying that both the cost of the equipment and the proceeds from installing, assembling, repairing, or maintaining such equipment qualify for the deduction for installing, assembling, repairing, or maintaining machinery, equipment, or other tangible personal property that has independent functional utility. Retroactive to September 12, 2013. (Also affects Arizona income tax laws as summarized above.)

HB 2879: DOR; Procedures; Administrative Rulings. Laws 2021, Chapter 342.

Provides that courts shall decide all questions of law without deference to any determination made by the Department. Clarifies that Departmental rulings, procedures, notices, and administrative announcements may be appealed within thirty days of their effective dates. Allows parties that request private taxpayer rulings the option to meet with a representative of the Department within thirty days of requesting a ruling. Requires the Department to issue private taxpayer rulings within 90 days unless the Department and the requestor agree to delay the ruling. (Also affects Arizona income tax laws as summarized above and Arizona property and miscellaneous tax laws as summarized below.)

C. Property Tax Legislation**SB 1076: Low-income Multifamily Housing; Valuation. Laws 2021, Chapter 352.**

Clarifies that low-income multifamily residential rental properties qualify as class four properties (with a ten percent assessment ratio) for property tax purposes. Establishes, and allows owners of such properties to elect, a statutory, income-based valuation method. Prescribes documentation requirements and appeals procedures.

SB 1734: Agricultural Property; Reclassification; Notice. Laws 2021, Chapter 151.

Requires county assessors to notify property owners by certified mail when they determine that a property no longer qualifies as an agricultural property, and to notify them of their appeal rights. Clarifies that owners of properties that applied for agricultural status but were denied may appeal to the assessor, appeal to the Tax Court, or file a notice of claim.

SB 1828: Omnibus; Taxation. Laws 2021, Chapter 412.

Decreases the assessment ratio for class one commercial properties from 18.00% to 17.50% in 2022, to 17.00% in 2023, to 16.50% in 2024, and to 16.00% beginning in 2025. (Also affects Arizona income and sales tax laws as summarized above.)

HB 2025: Delinquent Property Tax; Interest Waiver. Laws 2021, Chapter 127.

Allows county treasurers, subject to the approval of county boards of supervisors, to waive interest and penalties that otherwise would apply for failing to timely pay property taxes when the delinquency occurs during the one-year period after a mortgage or deed of trust on the property is satisfied or otherwise released.

Summary of 2021 Arizona Tax Legislation

HB 2112: Truth in Taxation; Press Releases. Laws 2021, Chapter 98.

Requires community college districts, counties, cities, towns, and special taxing districts to post truth in taxation notices on their official websites and to issue press releases identifying the newspaper in which such notices will be published and the dates that such notices will be published.

HB 2153: Renewable Energy Storage Equipment; Valuation. Laws 2021, Chapter 417.

Requires the Department to determine the value of energy storage systems for property tax purposes. Provides that all utility scale electric energy storage equipment, whether collated with renewable energy equipment or stand-alone, shall be valued at twenty percent of depreciated cost. (Also affects Arizona sales tax laws as summarized above.)

HB 2316: Centrally Assessed Property; Valuation; Pipelines. Laws 2021, Chapter 26.

Provides that the Department must adjust the base value of pipeline properties operating in Arizona when: (1) there is a final ruling by a court that the statutory valuation exceeded the market value of the pipeline, (2) there is an agreement between the Department and the owner of the pipeline regarding the value of the pipeline that is approved by a court while an appeal is pending, or (3) there is an agreement between the Department and the owner of the pipeline to correct an error in the calculation of the value of the pipeline. Retroactive to January 1, 2016.

HB 2331: Property Tax; Mobile Homes; Delinquency. Laws 2021, Chapter 28.

Prohibits sheriffs from seizing and selling mobile homes that are not on a real property roll and that are used as the owner's primary residence unless: (1) the tax has been delinquent for a year, and (2) the person liable for the tax has not redeemed the property within six months of that one-year period.

HB 2376: Class 2 Property; Guest Ranches. Laws 2021, Chapter 185.

Adds guest ranches to the list of properties that qualify for Class 2 property tax treatment (fifteen percent assessment ratio). Defines "guest ranch." Requires property owners to record a deed restriction with the county recorder and file a copy with the county assessor that restricts the use of the property to a guest ranch for at least ten years. Requires county assessors to recapture the difference between the tax that was collected and the tax that would have been collected if the property owner violates the deed restriction.

HB 2391: County Property Tax Information. Laws 2021, Chapter 109.

Requires county boards of supervisors to compile and post worksheets on their official county websites showing tax rates, levies, and valuations for all taxing jurisdictions within seven days of adopting the rates and levies.

Summary of 2021 Arizona Tax Legislation

HB 2429: Tax Corrections Act of 2021. Laws 2021, Chapter 196.

Makes numerous technical corrections and some substantive changes to Arizona's tax laws. Substantive changes to Arizona's property tax laws include clarifying that "real property or improvements to real property" that qualify as class 9 property used as a charter school, residential treatment and education facility, or a nonprofit church includes land, buildings, furniture, and equipment. (Also affects Arizona income tax laws as summarized above.)

HB 2879: DOR; Procedures; Administrative Rulings. Laws 2021, Chapter 342.

Provides that courts shall decide all questions of law without deference to any determination made by the Department. (Also affects Arizona sales, property, and miscellaneous tax laws as summarized below.)

D. Other Tax & Tax-Related Legislation**SB 1124: Contributions in Aid of Construction. Laws 2021, Chapter 430.**

Establishes a credit against Arizona's insurance premium tax equal to at least fifty percent of the amount of the federal low-income housing credit for qualified projects. Permits partners, members, or shareholders to allocate the amount of the credit as they may agree amongst themselves, regardless of the size of each participant's ownership interest. Provides recapture provisions and specifies that unused credits may be carried forward for up to five years. Prohibits the Department of Housing from allocating more than a total of \$4,000,000 in income and premium tax credits for any calendar year. (Also affects Arizona income tax laws as summarized above.)

SB 1828: Omnibus; Taxation. Laws 2021, Chapter 412.

Increases the maximum weekly unemployment benefit amount from \$240 to \$320, beginning July 1, 2022, and maximum taxable wages for unemployment purposes from \$7,000 to \$8,000, beginning January 1, 2023. (Also affects Arizona income, sales, and property tax laws as summarized above.)

HB 2109: Bingo; Conduct; Licenses. Laws 2021, Chapter 97.

Increases the threshold for bingo cash prizes that must be paid by check from amounts of \$150 or greater to amounts of \$1,100 or greater. Eliminates the prohibition against conducting lotteries or raffles within 1,000 feet of, or on the premises used for, bingo games within twelve-hour periods before or after such games. Increases maximum gross receipts for Class A bingo licensees from \$15,000 to \$75,000, for Class B bingo licensees from \$300,000 to \$500,000, and for Class C licensees from \$300,000 to \$500,000.

Summary of 2021 Arizona Tax Legislation

HB 2429: Tax Corrections Act of 2021. Laws 2021, Chapter 196.

Makes numerous technical corrections and some substantive changes to Arizona's tax laws. Substantive changes to miscellaneous Arizona tax laws include adding returns, reports, and applications related to marijuana excise taxes filed with the Department to the list of protected confidential information. (Also affects Arizona income and property tax laws as summarized above.)

HB 2835: Theme Park Districts; Extension. Laws 2021, Chapter 298.

Makes numerous changes to Arizona's laws relating to theme park districts, which can levy sales taxes at rates of up to 9.00% to service bond indebtedness used to finance development of the parks. Some of the changes include: (1) adding buildings and improvements used to accommodate overnight guests to the definition of "theme park," (2) increasing the total of all bonds that may be issued by all districts from \$1,000,000,000 to \$2,000,000,000, and (3) extending the deadline for districts to issue bonds from 2021 to 2031. Retroactive to January 1, 2021.

HB 2879: DOR; Procedures; Administrative Rulings. Laws 2021, Chapter 342.

Provides that courts shall decide all questions of law without deference to any determination made by the Department. Clarifies that Departmental rulings, procedures, notices, and administrative announcements may be appealed within thirty days of their effective dates. Allows parties that request private taxpayer rulings the option to meet with a representative of the Department within thirty days of requesting a ruling. Requires the Department to issue private taxpayer rulings within 90 days unless the Department and the requestor agree to delay the ruling. (Also affects Arizona income, sales, and property tax laws as summarized above.)