

## **State Tax Matters**

The power of knowing. April 28, 2023

## **Administrative:**

## Arizona: New Law Continues Operation of Board of Tax Appeals through June 30, 2031

S.B. 1242, signed by gov. 4/18/23. New law revises state law to maintain the existence of Arizona's Board of Tax Appeals (BTA), a three-member board appointed by the Arizona Governor that was first established in 1974 and operates independently from the Arizona Department of Revenue, until July 1, 2031, rather than have the applicable state statute trigger automatic termination on July 1, 2023. The BTA generally hears and decides appeals filed by taxpayers and Arizona municipalities concerning Arizona income, transaction privilege, use, luxury and estate taxes and any other taxation assigned to it by state law. Please contact us with any questions.

URL: https://apps.azleg.gov/BillStatus/BillOverview/78866

Scott Schiefelbein (Portland)
 Managing Director
 Deloitte Tax LLP
 sschiefelbein@deloitte.com

Metisse Lutz (Denver) Senior Manager Deloitte Tax LLP mlutz@deloitte.com Cindy James (Phoenix)
Senior Manager
Deloitte Tax LLP
cyjames@deloitte.com

Jimmy Westling (Phoenix)
Manager
Deloitte Tax LLP
jawestling@deloitte.com

This communication contains general information only, and none of Deloitte Touche Tohmatsu Limited ("DTTL"), its global network of member firms or their related entities (collectively, the "Deloitte organization") is, by means of this communication, rendering professional advice or services. Before making any decision or taking any action that may affect your finances or your business, you should consult a qualified professional adviser.

No representations, warranties or undertakings (express or implied) are given as to the accuracy or completeness of the information in this communication, and none of DTTL, its member firms, related entities, employees or agents shall be liable or responsible for any loss or damage whatsoever arising directly or indirectly in connection with any person relying on this communication. DTTL and each of its member firms, and their related entities, are legally separate and independent entities.

## **About Deloitte**

Deloitte refers to one or more of Deloitte Touche Tohmatsu Limited ("DTTL"), its global network of member firms, and their related entities (collectively, the "Deloitte organization"). DTTL (also referred to as "Deloitte Global") and each of its member firms and related entities are legally separate and independent entities, which cannot obligate or bind each other in respect of third parties. DTTL and each DTTL member firm and related entity is liable only for its own acts and omissions, and not those of each other. DTTL does not provide services to clients. Please see www.deloitte.com/about to learn more.

Deloitte provides industry-leading audit and assurance, tax and legal, consulting, financial advisory, and risk advisory services to nearly 90% of the Fortune Global 500® and thousands of private companies. Our professionals deliver measurable and lasting results that help reinforce public trust in capital markets, enable clients to transform and thrive, and lead the way toward a stronger economy, a more equitable society and a sustainable world. Building on its 175-plus year history, Deloitte spans more than 150 countries and territories. Learn how Deloitte's approximately 415,000 people worldwide make an impact that matters at www.deloitte.com.