

House Engrossed

internal revenue code; conformity.

State of Arizona  
House of Representatives  
Fifty-sixth Legislature  
Second Regular Session  
2024

**CHAPTER 7**  
**HOUSE BILL 2379**

AN ACT

AMENDING SECTIONS 42-1001 AND 43-105, ARIZONA REVISED STATUTES; RELATING  
TO TAXATION.

(TEXT OF BILL BEGINS ON NEXT PAGE)

1 Be it enacted by the Legislature of the State of Arizona:  
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. "Electronically send" or "send electronically" means to send by  
13 either email or the use of an electronic portal.  
14 6. "Electronic portal" means a secure location on a website  
15 established by the department that requires the receiver to enter a  
16 password to access.  
17 7. "Email" means:  
18 (a) An electronic transmission of a message to an email address.  
19 (b) If the message contains confidential information, the  
20 electronic transmission of a message to an email address using encryption  
21 software that requires the receiver to enter a password before the message  
22 can be retrieved and viewed.  
23 8. "Internal revenue code" means the United States internal revenue  
24 code of 1986, as amended and in effect as of January 1, ~~2023~~ 2024,  
25 including those provisions that became effective during ~~2022~~ 2023 with the  
26 specific adoption of their retroactive effective dates but excluding all  
27 changes to the code enacted after January 1, ~~2023~~ 2024.  
28 Sec. 2. Section 43-105, Arizona Revised Statutes, is amended to  
29 read:  
30 43-105. Internal revenue code; definition; application  
31 A. FOR THE PURPOSES OF COMPUTING INCOME TAX PURSUANT TO THIS TITLE,  
32 FOR TAXABLE YEARS BEGINNING FROM AND AFTER DECEMBER 31, 2023, "INTERNAL  
33 REVENUE CODE" MEANS THE UNITED STATES INTERNAL REVENUE CODE OF 1986, AS  
34 AMENDED, IN EFFECT ON JANUARY 1, 2024, INCLUDING THOSE PROVISIONS THAT  
35 BECAME EFFECTIVE DURING 2023 WITH THE SPECIFIC ADOPTION OF ALL RETROACTIVE  
36 EFFECTIVE DATES, BUT EXCLUDING ANY CHANGES TO THE CODE ENACTED AFTER  
37 JANUARY 1, 2024.  
38 ~~A.~~ B. For the purposes of computing income tax pursuant to this  
39 title, for taxable years beginning from and after December 31,  
40 2022 THROUGH DECEMBER 31, 2023, "internal revenue code" means the United  
41 States internal revenue code of 1986, as amended, in effect on January 1,  
42 2023, including those provisions that became effective during 2022 with  
43 the specific adoption of all retroactive effective dates, ~~but excluding~~  
44 ~~any changes to the code enacted after January 1, 2023~~ AND INCLUDING THOSE  
45 PROVISIONS THAT ARE RETROACTIVELY EFFECTIVE DURING TAXABLE YEARS BEGINNING  
46 FROM AND AFTER DECEMBER 31, 2022 THROUGH DECEMBER 31, 2023.

1           ~~B.~~ C. For the purposes of computing income tax pursuant to this  
2 title, for taxable years beginning from and after December 31, 2021  
3 through December 31, 2022, "internal revenue code" means the United States  
4 internal revenue code of 1986, as amended, in effect on January 1, 2022,  
5 including those provisions that became effective during 2021 with the  
6 specific adoption of all retroactive effective dates, and including those  
7 provisions of the chips and science act of 2022 (P.L. 117-167), THE  
8 inflation reduction act of 2022 (P.L. 117-169) and the consolidated  
9 appropriations act, 2023 (P.L. 117-328) that are retroactively effective  
10 during taxable years beginning from and after December 31, 2021 through  
11 December 31, 2022.

12           ~~C.~~ D. For the purposes of computing income tax pursuant to this  
13 title, for taxable years beginning from and after December 31, 2020  
14 through December 31, 2021, "internal revenue code" means the United States  
15 internal revenue code of 1986, as amended, in effect on March 11, 2021,  
16 including those provisions that became effective during 2020 with the  
17 specific adoption of all retroactive effective dates and including those  
18 provisions of the PPP extension act of 2021 (P.L. 117-6) and the  
19 infrastructure investment and jobs act (P.L. 117-58) that are  
20 retroactively effective during taxable years beginning from and after  
21 December 31, 2020 through December 31, 2021.

22           ~~D.~~ E. For the purposes of computing income tax pursuant to this  
23 title, for taxable years beginning from and after December 31, 2019  
24 through December 31, 2020, "internal revenue code" means the United States  
25 internal revenue code of 1986, as amended, in effect on January 1, 2020,  
26 including those provisions that became effective during 2019 with the  
27 specific adoption of all retroactive effective dates, and including those  
28 provisions of the families first coronavirus response act (P.L. 116-127),  
29 the coronavirus aid, relief, and economic security act (P.L. 116-136), the  
30 paycheck protection program flexibility act of 2020 (P.L. 116-142), the  
31 consolidated appropriations act, 2021 (P.L. 116-260) and the American  
32 rescue plan act of 2021 (P.L. 117-2) that are retroactively effective  
33 during taxable years beginning from and after December 31, 2019 through  
34 December 31, 2020.

35           ~~E.~~ F. For the purposes of computing income tax pursuant to this  
36 title, for taxable years beginning from and after December 31, 2018  
37 through December 31, 2019, "internal revenue code" means the United States  
38 internal revenue code of 1986, as amended, in effect on January 1, 2019,  
39 including those provisions that became effective during 2018 with the  
40 specific adoption of all retroactive effective dates, and including those  
41 provisions of the taxpayer first act (P.L. 116-25), the further  
42 consolidated appropriations act, 2020 (P.L. 116-94), the coronavirus aid,  
43 relief, and economic security act (P.L. 116-136) and the consolidated  
44 appropriations act, 2021 (P.L. 116-260) that are retroactively effective  
45 during taxable years beginning from and after December 31, 2018 through  
46 December 31, 2019.

1           ~~F.~~ G. For the purposes of computing income tax pursuant to this  
2 title, for taxable years beginning from and after December 31, 2017  
3 through December 31, 2018, "internal revenue code" means the United States  
4 internal revenue code of 1986, as amended, in effect on January 1, 2018,  
5 including those provisions that became effective during 2017 with the  
6 specific adoption of all retroactive effective dates, and including those  
7 provisions of the bipartisan budget act of 2018 (P.L. 115-123), the  
8 consolidated appropriations act, 2018 (P.L. 115-141), the further  
9 consolidated appropriations act, 2020 (P.L. 116-94), the coronavirus aid,  
10 relief, and economic security act (P.L. 116-136) and the consolidated  
11 appropriations act, 2021 (P.L. 116-260) that are retroactively effective  
12 during taxable years beginning from and after December 31, 2017 through  
13 December 31, 2018.

14           ~~G.~~ H. For the purposes of computing income tax pursuant to this  
15 title, for taxable years beginning from and after December 31, 2016  
16 through December 31, 2017, "internal revenue code" means the United States  
17 internal revenue code of 1986, as amended, in effect on January 1, 2017,  
18 including those provisions that became effective during 2016 with the  
19 specific adoption of all federal retroactive effective dates, and  
20 including those provisions of the disaster tax relief and airport and  
21 airway extension act of 2017 (P.L. 115-63), the tax cuts and jobs act  
22 (P.L. 115-97), the bipartisan budget act of 2018 (P.L. 115-123), the  
23 consolidated appropriations act, 2018 (P.L. 115-141), the further  
24 consolidated appropriations act, 2020 (P.L. 116-94) and the coronavirus  
25 aid, relief, and economic security act (P.L. 116-136) that are  
26 retroactively effective during taxable years beginning from and after  
27 December 31, 2016 through December 31, 2017.

28           ~~H.~~ I. For the purposes of computing income tax pursuant to this  
29 title, for taxable years beginning from and after December 31, 2015  
30 through December 31, 2016, "internal revenue code" means the United States  
31 internal revenue code of 1986, as amended, in effect on January 1, 2016,  
32 including those provisions that became effective during 2015 with the  
33 specific adoption of all federal retroactive effective dates, and  
34 including those provisions of the United States appreciation for olympians  
35 and paralympians act of 2016 (P.L. 114-239), the tax cuts and jobs act  
36 (P.L. 115-97), the consolidated appropriations act, 2018 (P.L. 115-141),  
37 the further consolidated appropriations act, 2020 (P.L. 116-94) and the  
38 coronavirus aid, relief, and economic security act (P.L. 116-136) that are  
39 retroactively effective during taxable years beginning from and after  
40 December 31, 2015 through December 31, 2016.

41           ~~I.~~ J. For the purposes of computing income tax pursuant to this  
42 title, for taxable years beginning from and after December 31, 2014  
43 through December 31, 2015, "internal revenue code" means the United States  
44 internal revenue code of 1986, as amended, in effect on January 1, 2015,  
45 including those provisions that became effective during 2014 with the  
46 specific adoption of all federal retroactive effective dates, and

1 including those provisions of the slain officer family support act of 2015  
2 (P.L. 114-7), the don't tax our fallen public safety heroes act  
3 (P.L. 114-14), the surface transportation and veterans health care choice  
4 improvement act of 2015 (P.L. 114-41), the consolidated appropriations  
5 act, 2016 (P.L. 114-113), the consolidated appropriations act, 2018  
6 (P.L. 115-141) and the coronavirus aid, relief, and economic security act  
7 (P.L. 116-136) that are retroactively effective during taxable years  
8 beginning from and after December 31, 2014 through December 31, 2015.

9 ~~+~~ K. For the purposes of computing income tax pursuant to this  
10 title, for taxable years beginning from and after December 31, 2013  
11 through December 31, 2014, "internal revenue code" means the United States  
12 internal revenue code of 1986, as amended, in effect on January 1, 2014,  
13 including those provisions that became effective during 2013 with the  
14 specific adoption of all federal retroactive effective dates, and  
15 including those provisions of the Philippines charitable giving assistance  
16 act (P.L. 113-92), the Gabriella Miller kids first research act  
17 (P.L. 113-94), the cooperative and small employer charity pension  
18 flexibility act (P.L. 113-97), the highway and transportation funding act  
19 of 2014 (P.L. 113-159), the tribal general welfare exclusion act of 2014  
20 (P.L. 113-168), the consolidated and further continuing appropriations  
21 act, 2015 (P.L. 113-235), the 2014 airline bankruptcy payments rollover  
22 act (P.L. 113-243), the tax increase prevention act of 2014  
23 (P.L. 113-295), the slain officer family support act of 2015 (P.L. 114-7),  
24 the consolidated appropriations act, 2016 (P.L. 114-113) and the  
25 coronavirus aid, relief, and economic security act (P.L. 116-136) that are  
26 retroactively effective during taxable years beginning from and after  
27 December 31, 2013 through December 31, 2014.

28 ~~K. For the purposes of computing income tax pursuant to this title,~~  
29 ~~for taxable years beginning from and after December 31, 2012 through~~  
30 ~~December 31, 2013, "internal revenue code" means the United States~~  
31 ~~internal revenue code of 1986, as amended, in effect on January 3, 2013,~~  
32 ~~including those provisions that became effective during 2012 with the~~  
33 ~~specific adoption of all federal retroactive effective dates, and~~  
34 ~~including those provisions of the Philippines charitable giving assistance~~  
35 ~~act (P.L. 113-92), the highway and transportation funding act of 2014~~  
36 ~~(P.L. 113-159), the tribal general welfare exclusion act of 2014~~  
37 ~~(P.L. 113-168), the 2014 airline bankruptcy payments rollover act~~  
38 ~~(P.L. 113-243), the tax technical corrections act of 2014 (P.L. 113-295,~~  
39 ~~division A, title II), the consolidated appropriations act, 2016~~  
40 ~~(P.L. 114-113) and the coronavirus aid, relief, and economic security act~~  
41 ~~(P.L. 116-136) that are retroactively effective during taxable years~~  
42 ~~beginning from and after December 31, 2012 through December 31, 2013.~~

APPROVED BY THE GOVERNOR MARCH 18, 2024.

H.B. 2379

FILED IN THE OFFICE OF THE SECRETARY OF STATE MARCH 18, 2024.