



ARIZONA HOUSE OF REPRESENTATIVES

Fifty-sixth Legislature
Second Regular Session

House: WM DP 10-0-0-0

HB 2379: internal revenue code; conformity.

Sponsor: Representative Carter, LD 15
Caucus & COW

Overview

Conforms the Arizona tax statutes to the U.S. Internal Revenue Code (IRC) as amended and in effect as of January 1, 2024, including those provisions that became effective during 2023 with the specific adoption of all the retroactive dates, but excluding any changes to the IRC enacted after January 1, 2024.

History

Current law conforms Arizona's income tax calculation to the IRC of 1986, as amended, in effect on March 11, 2021, along with all federal retroactive dates, but excluding any change to the IRC enacted after March 11, 2021 ([A.R.S. § 43-105](#)).

Generally, each year changes are made to the IRC that affect the Arizona income tax calculation. Tax conformity with the IRC is deemed necessary because the calculation of Arizona corporate income tax begins with federal taxable income and the federal adjusted gross income is the starting point for individual income tax.

Provisions

1. Updates the definition of *Internal Revenue Code*. (Sec. 1)
2. Conforms the Arizona tax statutes to the U.S. Internal Revenue Code (IRC) as amended and in effect as of January 1, 2024, including those provisions that became effective during 2023 with the specific adoption of all the retroactive dates, but excluding any changes to the IRC enacted after January 1, 2024. (Sec. 2)
3. Makes technical and conforming changes. (Sec. 1, 2)

<input type="checkbox"/> Prop 105 (45 votes)	<input type="checkbox"/> Prop 108 (40 votes)	<input type="checkbox"/> Emergency (40 votes)	<input type="checkbox"/> Fiscal Note
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