



ARIZONA HOUSE OF REPRESENTATIVES

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House: WM DP 10-0-0-0 | 3rd Read 58-0-1-0-1
Senate: FICO DP 6-0-1-0 | 3rd Read 29-0-1-0-0

HB 2875: tax payments; electronic funds transfer

Sponsor: Representative Carbone, LD 25

Transmitted to the Governor

Overview

Deems a taxpayer's electronic payment as submitted when the taxpayer initiates payment with certification from the taxpayer's financial institution.

History

A taxpayer remitting a tax payment through an electronic funds transfer shall initiate the transfer so that the payment is deposited to the Department of Revenue's (DOR) account on or before the payment due date ([Ariz. Admin. Code § R15-10-307](#)).

Provisions

1. States that a taxpayer's electronic payment is deemed submitted when the taxpayer initiates payment with confirmation from either:
 - a. the DOR;
 - b. the taxpayer's financial institution; or
 - c. a vender certified by the DOR. (Sec. 1)
2. Allows the DOR, through December 31, 2024, to abate any late payment penalties to a taxpayer who provides reasonable evidence from the taxpayer's financial institution or the DOR of the successful and timely authorization of the taxpayer's electronic funds transfer under the amended changes. (Sec. 2)
3. Exempts the DOR from rulemaking requirements for one year after the effective date of this legislation. (Sec. 3)

<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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