

STATE OF ARIZONA
30th LEGISLATURE
1st REGULAR SESSION

SENATE

S.B. 286
INTRODUCED
February 16, 1971

Referred to	Date	Reported Out
Rules		
Committee of Whole		
3rd Reading	Aye	No
House Action		
Sent to Governor		Action

introduced by Senators Stinson and O'Connor

AN ACT

RELATING TO TAXATION; EXEMPTING FROM TAXATION PROPERTY OF CERTAIN CHARITABLE CLUBS, ORGANIZATIONS OR SOCIETIES, AND AMENDING SECTION 42-271, ARIZONA REVISED STATUTES.

- 1 Be it enacted by the Legislature of the State of Arizona:
2 Section 1. Section 42-271, Arizona Revised Statutes, is
3 amended to read:
4 42-271. Property subject to taxation; exceptions
5 All property in the state shall be subject to taxation,
6 except:
7 1. Federal, state, county and municipal property.
8 2. Public debts as evidenced by the bonds of this state,
9 counties, municipalities or other subdivisions thereof.
10 3. Public libraries, colleges, schoolhouses and other
11 buildings used for education, with their furniture, libraries
12 and equipment, and the lands appurtenant thereto and used there-
13 with, as long as they are used for the purpose of education and
14 not used or held for profit, but when such property is private
15 property from which a rent or valuable consideration is received
16 for its use it shall be taxed as other property.
17 4. Hospitals, asylums, poor houses and other charitable
18 institutions for relief of the indigent or afflicted, and the
19 lands appurtenant thereto, with their fixtures and equipment,
20 not used or held for profit.

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1 5. Grounds and buildings belonging to agricultural societies,
2 as long as they are used for those purposes only, and not used
3 or held for profit.

4 6. Churches and other buildings used for religious worship,
5 with their furniture and equipment, and the land and improvements
6 appurtenant thereto and used therewith, provided rent is not paid
7 for such land or improvements, and as long as the property is not
8 used or held for profit.

9 7. Cemeteries and graveyards set apart and used for in-
10 terring the dead, except such portions thereof as are used or
11 held for profit.

12 8. The property of widows, honorably discharged soldiers,
13 sailors, marines, members of revenue marine service and army
14 nurses, residents of this state, not exceeding the amount of
15 two thousand dollars, where the total assessment of such person
16 does not exceed five thousand dollars, but no exemption shall be
17 allowed to such persons other than widows unless they have served
18 at least sixty days in the military or naval service of the
19 United States during time of war, and have been residents of
20 this state prior to September 1, 1945.

21 9. Observatories, maintained for astronomical research and
22 education for the public welfare, together with all property
23 used in the work or maintenance thereof, including property held
24 in trust therefor, as long as the observatories and other prop-
25 erty are used for such purposes only and not used or held for
26 profit.

27 10. GROUNDS, BUILDINGS AND OTHER PROPERTY OF CLUBS, OR-
28 GANIZATIONS OR SOCIETIES WHOSE PRIMARY PURPOSES INCLUDE CONDUCT-
29 ING PRIVATE CHARITIES FOR PUBLIC NEEDS OR PROGRAMS FOR COMMUNITY
30 BENEFIT AND WHO ARE EXEMPT FROM FEDERAL INCOME TAXATION AS NOT
31 FOR PROFIT ENTITIES.