

The September 2022 Arizona Municipal Tax Code Commission sunset review found that the Commission has not met its statutory purpose to review, hold hearings on, and approve or deny amendments to the Model City Tax Code because it lacks a quorum of members to hold public meetings. We made 1 recommendation to the Governor, Arizona Senate President, and Speaker of the Arizona House of Representatives, and 2 recommendations to the Commission, and their status in implementing the recommendations is as follows:

**Status of Governor, Arizona Senate President, and Speaker of the Arizona House of Representative 1 recommendation**

In process	1
------------	---

**Status of Commission’s 2 recommendations**

In process	1
Not yet applicable	1

We will conduct an 18-month followup with the Commission on the status of the recommendations that have not yet been implemented.

**Sunset Factor 2: The extent to which the Commission has met its statutory objective and purpose and the efficiency with which it has operated.**

1. The Governor, Arizona Senate President, and Speaker of the Arizona House of Representatives should consider appointing Commission members, as set forth in statute.

**Implementation in process**—Although new Commission members have yet to be appointed, as of May 2023, the Governor’s Office is seeking applications from interested individuals for the 5 Commission positions the Governor appoints. The Department reported that it has not received any information regarding Arizona Senate President or Speaker of the Arizona House of Representative Commission appointments.

2. The Commission/Commission members should, once its members have been appointed and it has a quorum of members, meet to review and consider, for approval or disapproval, any proposed amendments to the Model City Tax Code that have been submitted to it, as required by statute.

**Not yet applicable**—As of May 2023, the Commission had only 1 of 9 member positions filled. Therefore, it lacks the required quorum of members needed to review and consider, for approval or disapproval, any proposed amendments to the Model City Tax Code that have been submitted to it, as required by statute.

**Sunset Factor 3: The extent to which the Commission serves the entire State rather than specific interests.**

3. The Commission/Commission members should complete conflict-of-interest disclosure forms annually as required by Department policy.

**Implementation in process**—As explained in Recommendation 2, as of May 2023, the Commission had only 1 of 9 member positions filled. Although this member completed the annual conflict-of-interest form required by

Department policy, until additional members are appointed and have the opportunity to complete conflict-of-interest forms, this recommendation cannot be fully implemented.