




Arizona Municipal Tax Code Commission Sunset Review

Update on Planned Followup Activities

Followup of Report 22-108

The September 2022 Arizona Municipal Tax Code Commission (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 as of our 18-month followup, their status in implementing the recommendations was as follows:¹

Governor, Arizona Senate President, and Speaker of the Arizona House of Representatives status in implementing 1 recommendation

Implementation status	Number of recommendations
 Partially implemented	1 recommendation

¹ For more information on the 18-month followup report, see Report 22-108, 18-month followup.

Commission’s status in implementing 2 recommendations

Implementation status		Number of recommendations
	Implemented	1 recommendation
	In process	1 recommendation

The Joint Legislative Audit Committee (JLAC) has directed our Office to conduct the Commission’s next sunset review, which is due October 1, 2026.² As a result, rather than conducting a separate followup of the 1 outstanding recommendation, we will conduct work to follow up on the Commission’s efforts to implement the outstanding recommendation during its sunset review. Therefore, unless otherwise directed by JLAC, we have concluded our separate follow-up work on the outstanding recommendations from the September 2022 report.

² Pursuant to A.R.S. §41-3027.08, the Commission terminates on July 1, 2027.