

REFERENCE TITLE: **contractors; violations; sales tax**

State of Arizona  
Senate  
Forty-eighth Legislature  
First Regular Session  
2007

# **SB 1592**

Introduced by  
Senators Gould: Harper

**AN ACT**

**AMENDING SECTION 32-1164, ARIZONA REVISED STATUTES; RELATING TO CONTRACTORS.**

(TEXT OF BILL BEGINS ON NEXT PAGE)

1 Be it enacted by the Legislature of the State of Arizona:  
2 Section 1. Section 32-1164, Arizona Revised Statutes, is amended to  
3 read:  
4 32-1164. Violation; classification; probation; sentence  
5 suspension  
6 A. Commission by a contractor of any of the following acts is a class  
7 1 misdemeanor:  
8 1. Any act specified in section 32-1154, subsection A, paragraph 7  
9 or 10.  
10 2. Acting in the capacity of a contractor within the meaning of this  
11 chapter without a license.  
12 B. For the first offense under subsection A of this section, a  
13 contractor shall be fined not less than one thousand dollars. For the second  
14 or any subsequent offense under subsection A of this section, a contractor  
15 shall be fined not less than two thousand dollars.  
16 C. IF A PERSON IS CONVICTED OF A VIOLATION OF SUBSECTION A OF THIS  
17 SECTION, THE PERSON IS NOT ELIGIBLE FOR PROBATION OR SUSPENSION OF A SENTENCE  
18 UNLESS ALL OF THE FOLLOWING OCCUR:  
19 1. ALL TRANSACTION PRIVILEGE TAX OR USE TAX AMOUNTS THAT ARE DUE UNDER  
20 TITLE 42, CHAPTER 5, ARTICLE 2 OR 4 AND THAT ARISE FROM THE ACTS OR OMISSIONS  
21 CONSTITUTING THE VIOLATION ARE PAID IN FULL.  
22 2. ALL TRANSACTION PRIVILEGE OR USE TAX AMOUNTS THAT ARE DUE TO THE  
23 COUNTY IN WHICH THE VIOLATION OCCURRED AND THAT ARISE FROM THE ACTS OR  
24 OMISSIONS CONSTITUTING THE VIOLATION ARE PAID IN FULL.  
25 3. ALL TRANSACTION PRIVILEGE OR USE TAX AMOUNTS THAT ARE OWED TO THE  
26 LOCAL MUNICIPAL GOVERNMENT, CITY OR TOWN IN WHICH THE VIOLATION OCCURRED AND  
27 THAT ARISE FROM THE ACTS OR OMISSIONS CONSTITUTING THE VIOLATION ARE PAID IN  
28 FULL.