

REFERENCE TITLE: tax credit; education leadership training

State of Arizona  
House of Representatives  
Forty-eighth Legislature  
First Regular Session  
2007

# HB 2190

Introduced by  
Representative Konopnicki

AN ACT

AMENDING SECTION 43-222, ARIZONA REVISED STATUTES; AMENDING TITLE 43, CHAPTER 10, ARTICLE 5, ARIZONA REVISED STATUTES, BY ADDING SECTION 43-1086; RELATING TO INDIVIDUAL INCOME TAX CREDITS.

(TEXT OF BILL BEGINS ON NEXT PAGE)

1 Be it enacted by the Legislature of the State of Arizona:

2 Section 1. Section 43-222, Arizona Revised Statutes, is amended to  
3 read:

4 43-222. Income tax credit review schedule

5 Each year the joint legislative income tax credit review committee  
6 shall review the following income tax credits:

7 1. In 2006, sections 43-1073, 43-1089, 43-1089.01, 43-1089.02,  
8 43-1090, 43-1176 and 43-1181.

9 2. In 2007, sections 43-1077, 43-1078, 43-1079, 43-1080, 43-1165,  
10 43-1166, 43-1167 and 43-1169.

11 3. In 2008, sections 43-1074.01, 43-1081, 43-1168, 43-1170 and  
12 43-1178.

13 4. In 2009, sections 43-1076, 43-1081.01, 43-1084, 43-1162 and  
14 43-1170.01.

15 5. In 2010, sections 43-1075, 43-1079.01, 43-1087, 43-1088,  
16 43-1090.01, 43-1163, 43-1167.01, 43-1175 and 43-1182.

17 6. In 2011, sections 43-1074.02, 43-1083, 43-1085, ~~and~~ 43-1164 and  
18 43-1183.

19 7. IN 2012, SECTION 43-1086.

20 Sec. 2. Title 43, chapter 10, article 5, Arizona Revised Statutes, is  
21 amended by adding section 43-1086, to read:

22 43-1086. Credit for education leadership training providers;  
23 definition

24 A. FOR TAXABLE YEARS BEGINNING FROM AND AFTER DECEMBER 31, 2007, A  
25 CREDIT IS ALLOWED AGAINST THE TAXES IMPOSED BY THIS TITLE FOR THE AMOUNT OF  
26 ANY FEES PAID OR CASH CONTRIBUTIONS MADE BY A TAXPAYER DURING THE TAXABLE  
27 YEAR TO AN EDUCATION LEADERSHIP TRAINING PROVIDER, BUT NOT EXCEEDING:

28 1. TWO HUNDRED DOLLARS FOR A SINGLE INDIVIDUAL OR A HEAD OF HOUSEHOLD.

29 2. FOUR HUNDRED DOLLARS FOR A MARRIED COUPLE FILING A JOINT RETURN.

30 B. A HUSBAND AND WIFE WHO FILE SEPARATE RETURNS FOR A TAXABLE YEAR IN  
31 WHICH THEY COULD HAVE FILED A JOINT RETURN MAY EACH CLAIM ONLY ONE-HALF OF  
32 THE TAX CREDIT THAT WOULD HAVE BEEN ALLOWED FOR A JOINT RETURN.

33 C. IF THE ALLOWABLE TAX CREDIT EXCEEDS THE TAXES OTHERWISE DUE UNDER  
34 THIS TITLE ON THE CLAIMANT'S INCOME, OR IF THERE ARE NO TAXES DUE UNDER THIS  
35 TITLE, THE AMOUNT OF THE CLAIM NOT USED TO OFFSET TAXES UNDER THIS TITLE MAY  
36 BE CARRIED FORWARD FOR NOT MORE THAN FIVE CONSECUTIVE TAXABLE YEARS AS A  
37 CREDIT AGAINST SUBSEQUENT YEARS' INCOME TAX LIABILITY.

38 D. BEFORE RECEIVING ANY FEES OR CASH CONTRIBUTIONS UNDER THIS SECTION,  
39 AN EDUCATION LEADERSHIP TRAINING PROVIDER SHALL PROVIDE A WRITTEN  
40 CERTIFICATION TO THE DEPARTMENT THAT IS SIGNED BY AN OFFICER OF THE  
41 ORGANIZATION UNDER PENALTY OF PERJURY AND THAT STATES THAT THE PROVIDER:

42 1. HAS BEEN PREAPPROVED BY THE ARIZONA K-12 CENTER AT NORTHERN ARIZONA  
43 UNIVERSITY TO PROVIDE SERVICES IN THIS STATE.

44 2. HAS BEEN RECOGNIZED AS A NONPROFIT ORGANIZATION THAT QUALIFIES  
45 UNDER SECTION 501(c)(3) OF THE INTERNAL REVENUE CODE FOR AT LEAST FIVE YEARS.

1           3. HAS AN ANNUAL INDEPENDENT REVIEW OF FINANCIAL STATEMENTS ACCORDING  
2 TO GENERALLY ACCEPTED ACCOUNTING PRINCIPLES COMPLETED BY A CERTIFIED PUBLIC  
3 ACCOUNTANT.

4           4. DIRECTLY PROVIDES THE EDUCATION LEADERSHIP TRAINING AND DOES NOT  
5 SUBCONTRACT ANY OF THE TRAINING TO A THIRD PARTY.

6           E. AN EDUCATION LEADERSHIP TRAINING PROVIDER THAT RECEIVES ANY FEES OR  
7 CASH CONTRIBUTIONS PURSUANT TO SUBSECTION A SHALL REPORT TO THE DEPARTMENT,  
8 IN A FORM PRESCRIBED BY THE DEPARTMENT, BY FEBRUARY 28 OF EACH YEAR, THE  
9 FOLLOWING INFORMATION:

10           1. THE NAME, ADDRESS AND CONTACT NAME FOR ANY SCHOOL THAT THE PROVIDER  
11 HAS ENTERED INTO A CONTRACT WITH TO PROVIDE EDUCATION LEADERSHIP TRAINING  
12 PROGRAMS.

13           2. THE TOTAL NUMBER OF FEES AND CONTRIBUTIONS RECEIVED DURING THE  
14 PREVIOUS CALENDAR YEAR.

15           3. THE TOTAL DOLLAR AMOUNT OF FEES AND CONTRIBUTIONS RECEIVED DURING  
16 THE PREVIOUS CALENDAR YEAR.

17           4. THE TOTAL NUMBER OF CHILDREN PARTICIPATING IN EDUCATION LEADERSHIP  
18 TRAINING PROGRAMS DURING THE PREVIOUS CALENDAR YEAR.

19           F. FOR THE PURPOSES OF THIS SECTION, "EDUCATION LEADERSHIP TRAINING  
20 PROVIDER" MEANS A PROVIDER THAT HAS BEEN PREAPPROVED BY THE ARIZONA K-12  
21 CENTER AT NORTHERN ARIZONA UNIVERSITY TO PROVIDE SERVICES IN THIS STATE, THAT  
22 HAS BEEN RECOGNIZED AS A NONPROFIT ORGANIZATION THAT QUALIFIES UNDER SECTION  
23 501(c)(3) OF THE INTERNAL REVENUE CODE FOR AT LEAST FIVE YEARS, THAT HAS AN  
24 ANNUAL INDEPENDENT REVIEW OF FINANCIAL STATEMENTS ACCORDING TO GENERALLY  
25 ACCEPTED ACCOUNTING PRINCIPLES COMPLETED BY A CERTIFIED PUBLIC ACCOUNTANT AND  
26 THAT DIRECTLY PROVIDES THE EDUCATION LEADERSHIP TRAINING AND DOES NOT  
27 SUBCONTRACT ANY OF THE TRAINING TO A THIRD PARTY.

28           Sec. 3. Purpose

29           Pursuant to section 43-223, Arizona Revised Statutes, the legislature  
30 enacts section 43-1086, Arizona Revised Statutes, as added by this act, to  
31 provide the youth in this state an opportunity to attend education leadership  
32 training programs.