

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			
3d Reading	Aye	No	Absent
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.