

CHAPTER 12 – SALES TAX CODE

Sec. 12-553. Examination of Taxpayer Records; Joint Audits.

- (a) Waiver of Joint Audit. A taxpayer that does not authorize a joint audit to be conducted for a tax jurisdiction is subject to audit by that tax jurisdiction at any time subject to the limitation provisions provided in Section 12-550.
- (b) Tax Jurisdiction Acceptance of Joint Audit. If the Arizona Department of Revenue intends to conduct an audit of a taxpayer, the cities or towns for whom a joint audit is being conducted may accept the audit by the Arizona Department of Revenue or may elect to have a representative participate, provided that no more than two city or town representatives in total may participate.
 - (1) If a city or town does not accept the audit as a joint audit, the city or town may not conduct an audit of the taxpayer for forty-two months from the close of the last tax period covered by the audit unless an exception applies to that taxpayer pursuant to A.R.S. Section 42-2059.
 - (2) If a joint audit is performed by a city or town, the Arizona Department of Revenue is not prohibited from conducting an audit that does not violate the provisions of A.R.S. Section 42-2059.

(Code 1977, § 9A-553)

(Ord. 03-17, 4/15/03, renumbered from Chapter 9A) SUPP 2003-2