State of Arizona Bills Introduced During the 55th Legislature, First Regular Session 2021


In this issue, dated March 26, 2021 through April 23, 2021, the following Arizona State Legislative Actions were taken—

Bills Considered by the State of Arizona 55th Legislature, First Session


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- This bill declares a new state holiday in honor of the Navajo Code Talkers who used their language to transmit coded messages during World War II. The holiday will occur on August 14 each year.

ii. **April 8, 2021** – SB1110, “TPT; exemptions; Indian tribes”. Sponsored by Sen. J.D. Mesnard (R-17). [Link to Bill.]

- This bill would amend ARS Title 42, Chapter 5, Article 2, by providing a tax exemption for sale to Indian Tribes, Tribally owned businesses, and Tribal entities and affiliated Indians. The tax exemption applies to the gross proceeds of sales or gross income derived from a wide range of transactions detailed in the bill text. The bill also requires that nonaffiliated Indians and non-Indian vendors maintain sufficient documentation of their taxable and nontaxable gross proceeds and gross income to ensure that the Department of Revenue can determine which transactions are subject to the transaction privilege tax.


- This new law establishes the 2021 Compact Trust Fund for the exclusive purpose of mitigating impact to Indian Tribes from gaming and for providing economic benefits to beneficiary Tribes. The fund would be administered by the Arizona Department of Gaming and the State Treasurer would hold the monies in trust. The fund monies would be exempt from lapsing or appropriations. The bill also establishes new procedures for electronic Keno, sports betting, and fantasy sports, in addition to expanding the list of eligible games at Tribally-owned casinos.

iv. **April 20, 2021** – HB2705, “Schools; Dress Codes; Graduation Ceremonies”. Sponsored by Arlando Teller (D-7). [Link to Bill.]

- This new law requires that a school district governing board, a charter school governing board, or any public school permit a student who is a member or eligible to be enrolled as a member of a federally recognized Tribe to wear Tribal regalia or objects of cultural significance at a graduation ceremony.

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