

JoAnna Mendoza supports higher taxes on everything. Mendoza would add a sales tax on things like day care, prescription drugs, items purchased at Goodwill, and even higher taxes on food and everyday essentials like diapers, eyeglasses, and hearing aids.

VIDEO: In June 2020, Mendoza Said: “... Moving Forward There Should Be No New Tax Cuts, No New Tax Credits, Or Sale Tax Exemptions.” MENDOZA: “We know that there have been enormous tax breaks and tax cuts for wealthy folks and for corporations, so moving forward there should be no new tax cuts, no new tax credits, or sale tax exemptions. We need to ensure that we work on securing additional federal fiscal relief to balance the state budget and explore new ways to modernize the tax code to ensure that everyone is paying their fair share of taxes.” (Interview With JoAnna Mendoza, Time Stamp: 22:35, Democrats Of Greater Tucson,, 6/16/20)

- **VIDEO: Mendoza: “It Is Absolutely Imperative That We Modernize Our Tax Code, That Everyone Pay Their Fair Share Of Taxes ...”** MENDOZA: “Now, it’s been reported that 73 percent of Arizona’s corporations paid \$50 or less in state income taxes last year. I pay my taxes. I’m sure you pay your taxes. Shouldn’t Arizona’s corporations pay their taxes, too? It is absolutely imperative that we modernize our tax code, that everyone pay their fair share of taxes so that we can find ways to move forward together through this pandemic.” (Interview With JoAnna Mendoza, Time Stamp: 22:35, Democrats Of Greater Tucson, 6/16/20)
- **Nonprofit Organizations, Such As Goodwill, Are Generally Not Required To Pay The Transaction Privilege And Use Tax.** “501(c)3 nonprofit organizations are generally not required to pay the Transaction Privilege and Use Tax on retail or food sales sold by the organization that are directly related to their mission. Nonprofit organizations should send a letter to the Department of Revenue requesting an exemption from the Transaction Privilege Tax on items purchased for resale. The letter should include a description of the organization's charitable purpose and activities and a copy of the 501(c)3 Determination letter from the IRS.” (ASU Lodestar Center for Philanthropy and Nonprofit Innovation, “Do Arizona Nonprofit Organizations Pay And/Or Collect Sales Taxes?” [Arizona State University](#), Accessed 7/3/26)
- **In 2018, Arizona Banned Sales Tax On Childcare.** “Voters in Arizona have overwhelmingly approved a constitutional amendment prohibiting state and local governments from taxing any service not subject to tax as of December 31, 2017. It also bans state and local governments from increasing existing taxes on services. ... Holly Mabery, chair of Citizens for Fair Tax Policy, said the ban will “protect consumers and small businesses from having to pay a new sales tax on everyday services like: childcare, doctor visits, home repairs, air conditioning and plumbing, and even funeral services.” It was a preemptive strike, as no such taxes were under serious consideration.” (Gail Cole, “Arizona Bans Sales Tax On Services,” [Avalara](#), 11/8/18)

NOTE: *There are countless sales (TPT) tax exemptions in Arizona’s tax code for popular everyday items. Mendoza might make the argument that she meant to say on June 16, 2020, there should be no “new” sales tax exemptions. However, she only included the word “new” in front of “tax cuts” and “tax credits,” notably excluding it from the third pledge to eliminate “sale tax exemptions” overall.*

In July 2020, Mendoza Expressed Support For ‘Repealing Targeted, Special Interest Sales Tax Exemptions’ And ‘Requiring A Sunset Date For All New Tax Credits And Sales Tax Exemptions.’ The questionnaire asked: “Which of the following do you support to create a fairer tax code for all Arizonans?” Mendoza selected options including but not limited to “[r]epealing targeted, special interest sales tax exemptions for certain luxury items like country club memberships, fine art to out of state purchasers, and private jets” and “[r]equiring a sunset date for all new tax credits and sales tax exemptions to require the legislature to review each tax break every five years to evaluate whether Arizona is receiving the desired return-on-investment for the tax giveaway.” (JoAnna Mendoza Candidate Questionnaire, [Arizona Center For Economic Progress](#), July 2020)

In March 2023, Mendoza Signed Into The ‘Request To Speak’ System To Express Her Opposition To House Bill 2401 And Senate Bill 1033. (House Bill 2401 - Request To Speak / Current Bill Positions, Arizona State Legislature, Signed 3/17/23; Senate Bill 1033 - Request To Speak / Current Bill Positions, Arizona State Legislature, Signed 3/17/23)

- **House Bill 2401 And Senate Bill 1033 Would Have “Waive[d] The Sales Tax On Diapers And Feminine Hygiene Products.”** “If there’s any tax cut that Hobbs might sign into law, it’s House Bill 2401. Sponsored by Rep. Alma Hernandez, it borrows from Hobbs’ own proposal to waive the sales tax on diapers and feminine hygiene products ... The proposal would apply to all types of diapers, from infants to those used for adult incontinence, and any products relating to the menstrual cycle.” (Mary Jo Pitzl, “Arizona Legislature’s 1st Tax Cut Bill Of The Year Vetoed By Gov. Hobbs; It’s Likely Not The Last,” [Arizona Republic](#), 2/23/23)
- **The Arizona Center For Economic Progress (For Which Mendoza Worked As Executive Director And Lobbyist At The Time) Criticized The Bill For “Criminalizing Homelessness” And Said That The Government Should, Instead, Provide “Unconditional Permanent Housing For People Experiencing Homelessness.”** “Why do we oppose? Providing services and criminalizing homelessness fail to address the root causes of homelessness. Evidence shows the ‘Housing First’ approach adopted in other states, prioritizing access to unconditional permanent housing for people experiencing homelessness, is more effective. This approach provides the stability needed for people experiencing homelessness to pursue things like getting a job or addressing substance abuse issues.” (“Bill Comments,” [Arizona Center For Economic Progress](#), Archived 12/9/23)

Mendoza Supports Allowing Municipal Governments To Impose A Food Tax:

In March 2023, Mendoza Signed Into The ‘Request To Speak’ System To Express Her Opposition To Senate Bill 1063 And House Bill 2061. (Senate Bill 1063 - Request To Speak / Current Bill Positions, Arizona State Legislature, Signed 3/17/23; House Bill 2061 - Request To Speak / Current Bill Positions, Arizona State Legislature, Signed 3/17/23)

- **Senate Bill 1063 And House Bill 2061 (Vetoed By Katie Hobbs) Would Have Prohibited Municipal Governments From Imposing A Food Tax.** “Governor Katie Hobbs has vetoed a bill that supporters say will groceries more affordable for some residents by eliminating a tax on food items. Here’s what you should know about Senate Bill 1063, also known as House Bill 2061 ... Under the proposed bill, cities, towns, or other taxing jurisdictions in Arizona cannot levy “transaction privilege, sales, use, franchise or other similar tax or fee, however denominated,” on the sale of food items, as defined under law, that are meant for human consumption at home.” (Nicole Garcia And Kenneth Wong, “Vetoed Senate Bill 1063 Aims To Ban Arizona Cities From Levying Grocery Taxes: Here’s What You Should Know,” [KSAZ](#), 3/28/23)
- **The Arizona Center For Economic Progress (For Which Mendoza Worked As Executive Director And Lobbyist At The Time) “Opposed” The Bills Because “They Would Reduce Local Revenues By Nearly \$200 Million By Fiscal Year 2026.”** “Why do we oppose? While these bills do not impact state revenues, they would reduce local revenues by nearly \$200 million by fiscal year 2026 ... While the stated purpose of these bills is to provide tax relief to Arizonans with low incomes, they reduce taxes for all Arizonans regardless of income.” (“Bill Comments,” [Arizona Center For Economic Progress](#), Archived 12/9/23)

Arizona SB 1599 Provided Tax Exemptions On Items Including Drugs, Eyeglasses, And Hearing Aids. “The retail classification is comprised of the business of selling tangible personal property at retail. The tax base for the retail classification is the gross proceeds of sales or gross income derived from the business. The tax imposed on the retail classification does not apply to the gross proceeds of sales or gross income from: ... Drugs and medical oxygen, including delivery hose, mask or tent, regulator and tank, if prescribed by a member of the medical, dental or veterinarian profession who is licensed by law to administer such substances. ... Prosthetic appliances as defined in section 23-501 and as prescribed or recommended by a health professional who is licensed pursuant to title 32, chapter 7, 8, 11, 13, 14, 15, 16, 17 or 29. 10. Insulin, insulin syringes and glucose test strips. 11. Prescription eyeglasses or contact lenses. 12. Hearing aids as defined in section 36-1901. 13. Durable medical equipment that has a centers for medicare and medicaid services common procedure code, is designated reimbursable by medicare, is prescribed by a person who is licensed under title 32,

chapter 7, 8, 13, 14, 15, 17 or 29, can withstand repeated use, is primarily and customarily used to serve a medical purpose, is generally not useful to a person in the absence of illness or injury and is appropriate for use in the home.” (Arizona Legislature, [SB 1599](#), Accessed 7/3/26)