



KATIE HOBBS  
GOVERNOR

STATE OF ARIZONA  
OFFICE OF THE GOVERNOR

EXECUTIVE OFFICE

January 16, 2026

The Honorable Warren Petersen  
President of the Senate  
Arizona State Senate  
1700 W. Washington Street  
Phoenix, AZ 85007

RE: Senate Bill 1106: internal revenue code; conformity; deductions

President Petersen,

Today I vetoed SB1106. Months ago, I told the majority to put the Middle Class Tax Cuts Package on my desk as the first bill of the session because middle class Arizonans need tax cuts now.

Instead, you have sent me partisan legislation that gives tax breaks to special interests while hiking taxes on working seniors struggling to get by. I urge you to rethink your partisan political theater and send the Middle Class Tax Cuts Package to my desk. We should not hold tax cuts for over 88% of Arizonans hostage in order to force through tax breaks for special interests. Other questions of tax conformity must be decided through budget negotiations, following the precedent set by Governor Ducey.

Sincerely,

A handwritten signature in dark ink, consisting of a series of loops and a long horizontal stroke extending to the right.

Katie Hobbs  
Governor  
State of Arizona

cc:  
The Honorable Steve Montenegro  
The Honorable J.D. Mesnard  
The Honorable Adrian Fontes