

ORDINANCE O-14-08

AN ORDINANCE OF THE MAYOR AND COUNCIL OF THE CITY OF BISBEE, COUNTY OF COCHISE, STATE OF ARIZONA, RELATING TO INCREASING THE TRANSACTION PRIVILEGE TAX LEVIED BY THE CITY OF BISBEE BY AN ADDITIONAL ONE PERCENT OF THE GROSS REVENUES OR VALUES THAT ARE SUBJECT TO SUCH TAX, WITH ALL THESE ADDITIONAL REVENUES TO BE USED FOR MAINTENANCE, REPAIR, REPLACEMENT AND IMPROVEMENT OF THE CITY STREETS AND INFRASTRUCTURE; AMENDING THE CITY TAX CODE; PROVIDING PENALTIES FOR THE VIOLATION THEREOF; DESIGNATING EFFECTIVE AND TERMINATION DATES; MAKING PROVISION FOR EXISTING AGREEMENTS; PROVIDING FOR REPEAL AND SEVERABILITY; AND OTHERWISE UPDATING THE CITY TAX CODE BY ELIMINATING ARCHAIC PROVISION 8A-440 RENTAL OCCUPANCY, WHICH ONLY PERTAINS TO RENTAL AGREEMENTS ENTERED INTO PRIOR TO 1967.

WHEREAS, the City Council of the City of Bisbee, County of Cochise, State of Arizona did cause, to be submitted to the qualified electors of the City at a General Election held in and for the City on the 4th day of November, 2014, pursuant to the City Charter, Article VI., Section 6.02(g), the question of a One Percent (1%) increase in the transaction privilege tax, which would increase the this tax rate from Two and One Half Percent (2.5%) to Three and One Half Percent (3.5%) for a period not to exceed eight (8) years; and

WHEREAS, the election returns have been presented to and have been canvassed by the City Council; and

WHEREAS, election results show that the majority of qualified electors approved this transaction privilege tax increase; and

WHEREAS, in the City staff's recent review of the Tax Code of the City of Bisbee, staff determined that one provision that would be subject to this increase is obsolete, because it pertains to "pre-existing" leases entered into prior to prior to December 1, 1967, and all applicable current lease tax obligations are covered within remaining sections of the Tax Code;

NOW THEREFORE, BE IT ORDAINED BY THE MAYOR AND COUNCIL OF THE CITY OF BISBEE, COUNTY OF COCHISE, STATE OF ARIZONA, AS FOLLOWS:

SECTION I: The tax rate in each of the following sections of Article IV, Privilege Taxes, of the Tax Code of the City of Bisbee is increased from Two and One Half Percent (2.5%) to Three and One Half Percent (3.5%):

Section 8A-405	Advertising
Section 8A-410	Amusements, exhibitions, and similar activities
Section 8A-415	Construction contracting: construction contractors
Section 8A-416	Construction contracting: speculative builders
Section 8A-417	Construction contracting: owner-builders who are not speculative builders

Section 8A-420	Feed at wholesale
Section 8A-425	Job printing
Section 8A-427	Manufactured buildings
Section 8A-430	Timbering and other extraction
Section 8A-435	Publishing and periodicals distribution
Section 8A-444	Hotels
Section 8A-445	Rental, leasing, and licensing for use of real property
Section 8A-450	Rental, leasing, and licensing for use of tangible personal property
Section 8A-455	Restaurants and bars
Section 8A-460	Retail sales
Section 8A-470	Telecommunications services
Section 8A-475	Transporting for hire
Section 8A-480	Utility services

SECTION II: The proceeds from the additional tax imposed pursuant to this ordinance shall be dedicated to the maintenance, repair, replacement and improvement of the City streets and infrastructure.

SECTION III: Any person found guilty of violating any provision of this amendment to the tax code shall be guilty of a class one misdemeanor. Each day that a violation continues shall be a separate offense punishable as herein above described.

SECTION IV: The provisions of this Ordinance shall become effective on March 1, 2015.

SECTION V: The authority to levy the tax imposed by this Ordinance shall expire on February 28, 2023.

SECTION VI: The tax increase imposed pursuant to Section 1 of this ordinance shall not apply to contracts entered into prior to the effective date of this Ordinance.

SECTION VII: If any section or portion of this Ordinance is for any reason held to be invalid or unenforceable by the decision of any court of competent jurisdiction, such decision shall not affect the validity or enforceability of the remaining portions of this Ordinance, to the full extent that it can be enforced, consistent with applicable law.

SECTION VIII: All ordinances and parts of ordinances in conflict with this ordinance are repealed upon the effective date of this ordinance, to the extent of any such conflict.

SECTION IX: Article IV, Privilege Taxes, in the Tax Code of the City of Bisbee is further amended by striking and repealing Section 8A-440, Rental occupancy tax, in its entirety, along with references to it – subsections 8A-300(a)(3), and 8A-400(a)(2) – as this Section is obsolete and/or otherwise addressed under other Tax Code provisions.

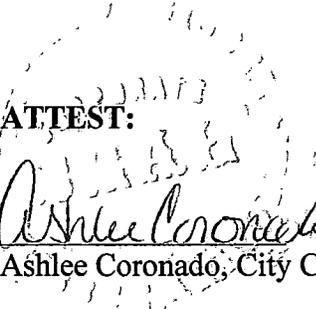
PASSED, APPROVED AND ADOPTED by the Mayor and Council of the City of Bisbee, County of Cochise, State of Arizona, on this 16th day of December, 2014.

APPROVED:



Ron Oertle, Mayor

ATTEST:




Ashlee Coronado, City Clerk

APPROVED AS TO FORM:



Anne Carl, City Attorney