

ORDINANCE NO. O-23-01

AN ORDINANCE OF THE MAYOR AND COUNCIL OF THE CITY OF BISBEE, COUNTY OF COCHISE, STATE OF ARIZONA, RELATING TO A CONTINUATION OF AN INCREASE IN THE TRANSACTION PRIVILEGE TAX LEVIED BY THE CITY OF BISBEE BY AN ADDITIONAL ONE PERCENT (1.0%) OF THE GROSS REVENUES OR VALUES THAT ARE SUBJECT TO SUCH TAX; AMENDING THE CITY TAX CODE; PROVIDING FOR REPEAL OF CONFLICTING ORDINANCES; PROVIDING FOR SEVERABILITY; PROVIDING FOR PENALTIES FOR THE VIOLATION THEREOF; AND DECLARING AN EMERGENCY.

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 8th day of November, 2022, pursuant to City Charter, Article VI, Section 6.02(g), the question of a continuation of a 2014 One Percent (1.0%) increase in the Transaction Privilege Tax, which would continue the increase of this tax rate from Two and One Half Percent (2.5%) to Three and One Half Percent (3.5%); and,

WHEREAS, the continuation of the 1.0% Transaction Privilege Tax is to provide funding for City street and infrastructure improvements and the payment of the City's Public Safety Personnel Retirement System (PSPRS) funding obligations; and,

WHEREAS, the November 8, 2022 election returns have been presented to and have been canvassed by the City Council; and,

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

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-462	Retail sales food for home consumption
Section 8A-470	Telecommunications services
Section 8A-475	Transporting for hire
Section 8A-480	Utility services

SECTION II. Effective Date and Duration: The provisions of this Ordinance shall become effective March 1, 2023, and shall continue until the PSPRS bond obligations of the City are paid in full or through July 1, 2048, whichever occurs first.

SECTION III. Providing for Repeal of Conflicting Ordinances: All ordinances and parts of ordinances in conflict with this Ordinance are hereby repealed upon the effective date of this Ordinance.

SECTION IV. Providing for Severability: If any section, subsection, sentence, clause, phrase or portion of this Ordinance is for any reason held to be invalid or unconstitutional by a court of competent jurisdiction, such decision shall not affect the validity of remaining portions of this Ordinance, to the full extent it can be enforced, consistent with applicable law.

SECTION V. Violations: Any person found guilty of violating any provision of this amendment to the Tax Code of the City of Bisbee shall be guilty of a class one (1) misdemeanor and shall be punished as provided pursuant to the Tax Code. Each day that a violation continues shall be a separate offense punishable as herein above described.

SECTION VI. Declaration of Emergency: This Ordinance is declared to be an emergency measure necessary for the immediate preservation of the peace, health, safety and general welfare of the people of this municipality and shall take effect at the earliest date provided by law.

PASSED, APPROVED AND ADOPTED by the Mayor and Council of the City of Bisbee,
County of Cochise, State of Arizona, on this 21st day of February, 2023

APPROVED:



Ken Budge
Mayor

ATTESTED:



Ashlee Coronado
City Clerk

APPROVED AS TO FORM:



Joseph D. Estes, City Attorney
Cust Rosenfeld, P.L.C.