

MARANA ORDINANCE NO. 2016.003

RELATING TO TRANSACTION PRIVILEGE TAX; ADOPTING "THE 2012-2014 AMENDMENTS TO THE TAX CODE OF THE TOWN OF MARANA" BY REFERENCE; ESTABLISHING EFFECTIVE DATES; PROVIDING FOR SEVERABILITY; AND PROVIDING PENALTIES FOR VIOLATIONS

WHEREAS A.R.S. § 42-6002 provides a procedure for the levy of transaction privilege taxes by a city or town; and

WHEREAS A.R.S. § 9-240 provides that the Town Council shall have control of the finances of the town; and

WHEREAS the Town Council has adopted the Model City Tax Code as defined by A.R.S. §42-6051; and

WHEREAS the Town Council finds that the amendments to the Town Tax Code addressed by this ordinance are in the best interests of the community.

NOW, THEREFORE, BE IT ORDAINED BY THE MAYOR AND COUNCIL OF THE TOWN OF MARANA, as follows:

SECTION 1. That certain document known as "The 2012-2014 Amendments to the Tax Code of the Town of Marana", three copies of which are on file in the office of the Town Clerk of the Town of Marana, Arizona, which document was made a public record by and attached as Exhibit A to Resolution No. 2016-016 of the Town of Marana, Arizona, is hereby referred to, adopted and made a part hereof as if fully set out in this ordinance.

SECTION 2. Any person found guilty of violating any provision of these amendments 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 3. If any section, subsection, sentence, clause, phrase or portion of this ordinance or any part of these amendments to the tax code adopted herein by reference is for any reason held to be invalid or unconstitutional by the decision of any court of competent jurisdiction, such decision shall not affect the validity of the remaining portions thereof.

SECTION 4. The provisions of this ordinance conforms this local code to the Model City Tax Code, which is controlling. The provisions of each section are effective as stated in each section and are as provided by the Municipal Tax Code Commission upon approval of the stated change to the Model City Tax Code. Provisions subject to a retroactive effective date at the time of approval by the Municipal Tax Code Commission favor taxpayers by reducing an imposition of the tax or increasing an allowable deduction, exemption, or exclusion. Provisions

that increase the imposition of the tax or decrease the application of a deduction, exemption, or exclusion had a prospective effective date at the time of approval by the Municipal Tax Code Commission. Provisions creating a new Option state the first effective date the new Option is available for selection. Provisions eliminating an existing Option state the last effective date of the eliminated Option.

PASSED AND ADOPTED BY THE MAYOR AND COUNCIL OF THE TOWN OF MARANA, ARIZONA, this 16th day of February, 2016.

Mayor Ed Honea

ATTEST:

APPROVED AS TO FORM:

Jocelyn C. Bronson, Town Clerk

Frank Cassidy, Town Attorney