

ORDINANCE NO: 892

AN ORDINANCE OF THE TOWN OF PAYSON, ARIZONA, AMENDING ORDINANCE 888 RELATING TO THE TRANSACTION AND USE TAX CODE SECTIONS; AMENDING THE TOWN TAX CODE BY INCREASING THE RATE OF TAXATION FROM TWO AND TWELVE ONE-HUNDREDTHS PERCENT (2.12%) TO THREE PERCENT (3.00%); PROVIDING FOR SEVERABILITY; DESIGNATING AN EFFECTIVE DATE; MAKING PROVISION FOR EXISTING CONTRACTS; ADDING A SUNSET CLAUSE AND DECLARING AN EMERGENCY.

WHEREAS, the Town of Payson will use the Sales Tax Revenues to pay General Obligation Bonds and other authorized expenditures as may be identified and authorized by Mayor and Council at Town Council Meetings, Town Hall Meeting and through the Town Budgetary Process, and

WHEREAS, The Town of Payson desires to amend Section I and Section III of Ordinance 888.

NOW, THEREFORE, THE MAYOR AND COUNCIL OF THE TOWN OF PAYSON, ARIZONA, DO HEREBY ORDAIN AS FOLLOWS:

Section I: Section I of Ordinance 888 is hereby amended to read as follows:

The tax rate in each of the following sections of the Town Tax Code is increased from two and twelve one-hundredths percent (2.12%) to three percent (3.00%):

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-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: measure of tax; burden of proof; exclusions.

Section 8A-470 Telecommunication services.

Section 8A-475 Transporting for hire.

Section 8A-480 Utility services.

Section II: Section III of Ordinance 888 is hereby amended to read as follows:

The tax increase imposed pursuant to Section I of this Ordinance shall not apply to construction contracts taxed under Sections 8A-415, 8A-416, and 8A-417, listed above, which were entered into prior to the effective date of this Ordinance.

Prepared by Town of Payson Legal Department

HMI:dkk May 30, 2017 (2:02PM)

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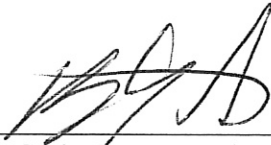
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Section III: All other provisions of Ordinance 888 shall remain as passed and adopted on May 4th, 2017.

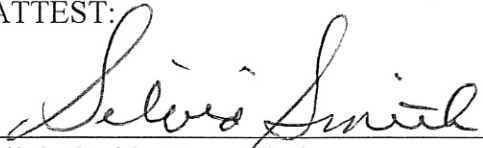
Section IV: It is necessary for the preservation of the peace, health and safety of the Town of Payson, Arizona, an emergency is declared to exist, and this Ordinance shall become immediately operative and in full force and effect from and after the date of its enactment.

PASSED AND ADOPTED BY THE MAYOR AND COUNCIL OF THE TOWN OF PAYSON
this 1st day of June, 2017, by the following vote:

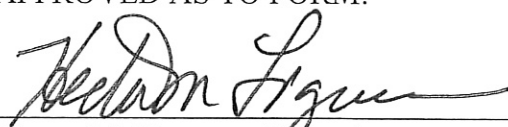
AYES 7 NOES 0 ABSTENTIONS 0 ABSENT 0



B. Craig Swartwood, Mayor

ATTEST:


Silvia Smith, Town Clerk

APPROVED AS TO FORM:


Hector M. Figueroa, Town Attorney