

**ORDINANCE NO: 888**

**AN ORDINANCE OF THE TOWN OF PAYSON, ARIZONA, RELATING TO THE TRANSACTION AND USE TAX; 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.

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

**Section I:** 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-425 Job printing.

Section 8A-427 Manufactured buildings.

Section 8A-435 Publishing and periodicals distribution.

Section 8A-450 Rental, leasing, and licensing for use of tangible personal property.

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:** If any section, subsection, sentence, clause, phrase, or a portion of Ordinance No: 888 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 of Ordinance No: 888.

**Section III:** The tax imposed pursuant to Section I of this Ordinance shall not apply to contracts entered into prior to the effective date of this Ordinance.

**Section IV:** The provisions of this Ordinance shall become effective on and after the first day of August, 2017.

**Section V:** This tax shall sunset no later than December 31, 2027 unless renewed by the Town Council prior to that date.

***Prepared by Town of Payson Legal Department***

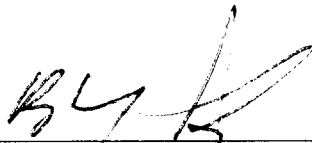
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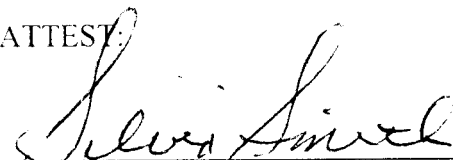
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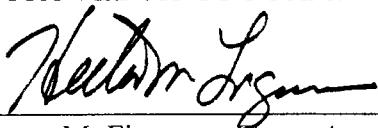
**Section VI:** It is necessary for the preservation of the peace, health and safety of the Town of Payson, Arizona, an emergency is declared to exist, and this Ordinance shall become immediately operative and in full force and effect from and after the date of its enactment.

**PASSED AND ADOPTED BY THE MAYOR AND COUNCIL OF THE TOWN OF PAYSON**  
this 4th day of May, 2017, by the following vote:

AYES 6 NOES 1 ABSTENTIONS 0 ABSENT 0

  
\_\_\_\_\_  
B. Craig Swartwood, Mayor

ATTEST:  
  
\_\_\_\_\_  
Silvia Smith, Town Clerk

APPROVED AS TO FORM:  
  
\_\_\_\_\_  
Hector M. Figueroa, Town Attorney