

TOWN OF PINETOP-LAKESIDE

ORDINANCE 17-407

AN ORDINANCE OF THE MAYOR AND COUNCIL OF THE TOWN OF PINETOP-LAKESIDE, NAVAJO COUNTY, ARIZONA, AMENDING THE TAX CODE OF THE TOWN OF PINETOP-LAKESIDE, ARIZONA BY PERMANENTLY INCREASING THE TOWN TRANSACTION PRIVILEGE TAX (“SALES TAX”) RATE FROM 2.50% TO 3.00%; THE PERMANENT 0.50% TRANSACTION PRIVILEGE TAX RATE INCREASE WILL BE DEDICATED TOWARDS STREETS AND ROADS MAINTENANCE, IMPROVEMENTS AND PAVEMENT PRESERVATION.

BE IT ORDAINED BY THE MAYOR AND COUNCIL OF THE TOWN OF PINETOP-LAKESIDE, NAVAJO COUNTY, ARIZONA:

Section 1: The tax rate in the following sections of the Tax Code of the Town of Pinetop-Lakeside is increased from 2.50% to 3.00%:

Section 8-405	Advertising
Section 8-410	Amusements, exhibitions and similar activities
Section 8-415	Construction contracting: construction contractors
Section 8-416	Construction contracting: speculative builders
Section 8-417	Construction contracting: owner-builders who are not speculative Builders
Section 8-425	Job printing
Section 8-427	Manufactured buildings
Section 8-430	Timbering and other extraction
Section 8-435	Publishing and periodicals distribution
Section 8-444	Hotels
Section 8-445	Rental, leasing and licensing for use of real property
Section 8-450	Rental, leasing and licensing for use of tangible personal property
Section 8-455	Restaurants and bars
Section 8-460	Retail sales: measure of tax; burden of proof; exclusions
Section 8-462	Retail sales: food for home consumption
Section 8-465	Retail sales: exemptions
Section 8-470	Telecommunication services
Section 8-475	Transporting for hire
Section 8-480	Utility Services

Section 2: The tax rates in the following sections are excluded from any increase and remain unchanged:

Section 8-432	Mining
Section 8-447	Rental, leasing and licensing for use of real property: additional tax upon transient lodging

Section 3: The Town has been and will collect the following taxes as authorized by the Arizona Model City Tax Code. Two of these taxes (Communications and Maintenance, Repair, Replacement or Alteration (MRRA) project are subject to the increase from 2.50% to 3.00%. The Retail Sales (Single Item Portion over \$5,000) is not subject to the increase.

Arizona Department of Revenue (ADOR)	
Business Class	Business Code
Communications	005
MRRA Amount	315
Retail Sales, single item portion over \$5,000	357

Section 4: The remaining sections of the Town Tax Code not expressly amended by this Ordinance shall remain in full force and effect.

Section 5: The Town Finance Director shall deposit all funds collected from this increased tax into the Public Works – Street Fund to be used for streets and roads maintenance, improvements and pavement preservation.

Section 6: Any person found guilty of violating any provision of these amendments to the Town 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 7: 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 the remaining portions thereof.

Section 8: The provisions of this ordinance shall become effective on ~~November~~ **December 1, 2017.**

PASSED AND ADOPTED by the Mayor and Council of the Town of Pinetop-Lakeside, Arizona, this 21st day of September, 2017 by a 7 ayes and 0 nays.

TOWN OF PINETOP-LAKESIDE



Stephanie Irwin
Mayor

ATTEST:



Remilie S. Miller, MMC
Town Clerk

APPROVED AS TO FORM:



William J. Sims, III
Town Attorney