



Town of Huachuca City

The Sunset City

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ORDINANCE NO. 2018-18

AN ORDINANCE OF THE TOWN OF HUACHUCA CITY, ARIZONA, RELATING TO THE PRIVILEGE LICENSE TAX; AMENDING THE TOWN TAX CODE BY CHANGING THE RATES OF TAXATION; DESELECTING MODEL OPTION #15 THEREBY ADOPTING A USE TAX; ADOPTING LOCAL OPTION #JJ; PROVIDING FOR SEVERABILITY AND DESIGNATING AN EFFECTIVE DATE.

BE IT ORDAINED BY THE MAYOR AND COUNCIL OF THE TOWN OF HUACHUCA CITY, ARIZONA:

SECTION 1: The tax rate in each of the following sections of the Town tax code is increased from one and one-half percent (1.5%) to one and nine-tenths percent (1.9%):

- Section 9A-405 Advertising
- Section 9A-410 Amusements, exhibitions, and similar activities
- Section 9A-415 Construction contracting: construction contractors
- Section 9A-416 Construction contracting: speculative builders
- Section 9A-417 Construction contracting: owner-builders who are not speculative builders
- Section 9A-420 Feed at wholesale
- Section 9A-425 Job printing
- Section 9A-427 Manufactured buildings
- Section 9A-430 Timbering and other extraction
- Section 9A-435 Publishing and periodical distribution
- Section 9A-440 Rental occupancy
- Section 9A-444 Hotels
- Section 9A-450 Rental of tangible personal property
- Section 9A-455 Restaurants and bars
- Section 9A-460 Retail sales: measure of tax; burden of proof; exclusions
- Section 9A-462 Retail sales: food for home consumption
- Section 9A-470 Telecommunications
- Section 9A-475 Transportation for hire
- Section 9A-480 Utility services

SECTION 2: The tax rate in the following section of the Town tax code is decreased from one and one-half percent (1.5%) to one percent (1.0%):

Section 9A-445 Rental, leasing, and licensing for use of real property

SECTION 3: Model Option #15 is hereby withdrawn and the Use tax is established at a tax rate of one and nine-tenths percent (1.9%). That certain document known as "The Use Tax Amendment to the Tax Code of the Town of Huachuca City", three copies of which are on file in the office of the town clerk of the Town of Huachuca City, Arizona, which document was made a public record by Resolution No. 2018-21 of the Town of Huachuca City, Arizona, is hereby referred to, adopted and made a part hereof as if fully set out in this ordinance.

SECTION 4: 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 5: The Town Clerk is hereby directed to publish this Ordinance upon adoption as required by A.R.S. 9-812 and A.R.S. 9-813.

SECTION 6: The provisions of this ordinance shall become effective on December 1, 2018.

PASSED AND ADOPTED BY THE MAYOR AND COUNCIL OF THE TOWN OF HUACHUCA CITY, ARIZONA, THIS 13TH DAY OF SEPTEMBER, 2018.



Ken Taylor, Mayor

ATTEST:



Jennifer Fuller, Town Clerk

APPROVED AS TO FORM:



Thomas Benavidez, Town Attorney