

ORDINANCE NO. O2018-035

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF YUMA, ARIZONA, AMENDING THE YUMA CITY CODE, CHAPTER 37 RELATING TO THE TWO-LEVEL PRIVILEGE TAX STRUCTURE ON SALES/PURCHASES OF RETAIL ITEMS EXCEEDING THIRTY-FIVE THOUSAND DOLLARS, EXTENDING THE REPEAL OF THE TWO-LEVEL STRUCTURE; AND PROVIDING PENALTIES FOR VIOLATION

WHEREAS, the City Council adopted the Two-Level Tax Structure Amendment (O99-22) on April 7, 1999 (amended by: Ordinance No. O2002-31 on June 5, 2002; Ordinance No. O2005-39 on June 1, 2005; Ordinance No. O2005-55 on July 20, 2005; Ordinance No. O2008-29 on July 16, 2008; Ordinance No. O2015-02 on February 4, 2015; and Ordinance No. O2015-029 on May 20, 2015); and,

WHEREAS, The Two-Level Tax Structure Amendment established a two-level tax rate on tangible personal property costing over thirty-five thousand dollars (\$35,000.00); and,

WHEREAS, there is an economic need and public benefit to continuing the Two-Level Tax Structure Amendment.

NOW, THEREFORE BE IT ORDAINED, by the City Council of the City of Yuma as follows:

SECTION 1: The Two-Level Tax Structure Amendment, Yuma City Code, Title 3, Chapter 37, Section 02(F)(3), shall be amended to delete the following crossed-out text and add the following underlined text:

“(3) . . . This section is repealed from and after ~~June 30, 2018~~ June 30, 2021.

SECTION 2: The effective date of this Ordinance will be retroactive to July 1, 2018.

SECTION 3: Any person found guilty of violating any provision of these amendments to the tax code shall be guilty of a class one misdemeanor and shall be punishable by a fine not to exceed one thousand dollars (\$1,000.00) or by imprisonment for not more than five (5) days or by both such fine and imprisonment. Each day that a violation continues shall be a separate offense punishable as herein above described.

ADOPTED this _____ day of _____, 2018

APPROVED:

Douglas J. Nicholls
Mayor

ATTESTED:

APPROVED AS TO FORM:

Lynda L. Bushong
City Clerk

Richard W. Files
City Attorney