

RESOLUTION NO. R2024-005

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF YUMA, ARIZONA AUTHORIZING AND APPROVING AN INTERGOVERNMENTAL AGREEMENT BETWEEN THE CITY OF YUMA AND THE STATE OF ARIZONA DEPARTMENT OF REVENUE FOR THE ADMINISTRATION, COLLECTION, AUDIT, AND LICENSING OF TRANSACTION PRIVILEGE TAXES, USE TAXES, SEVERANCE TAXES, JET FUEL EXCISE AND USE TAXES AND RENTAL OCCUPANCY TAXES IMPOSED BY THE STATE, CITIES OR TOWNS

WHEREAS, Title 11, Chapter 7, Article 3 (A.R.S. § 11-952) authorizes two or more public agencies to enter into intergovernmental agreements to contract for services if authorized by their legislative or governing bodies; and,

WHEREAS, A.R.S. § 42-6001 et seq. was amended effective January 1, 2015 to provide that the Arizona Department of Revenue, hereinafter referred to as ADOR, shall enter into an intergovernmental contract or agreement pursuant to A.R.S. § 11-952 to provide a uniform method of administration, collection, audit and licensing of transaction privilege and affiliated excise taxes imposed by the State, cities or towns; and,

WHEREAS, representatives of ADOR and representatives of Arizona cities and towns, with support from the League of Arizona Cities and Towns, have negotiated the terms of a new IGA to take effect as described within that document, which can be adopted individually by each Arizona city and town, and is the subject of this Resolution.

NOW, THEREFORE BE IT RESOLVED, that the City Council of the City of Yuma as follows:

SECTION 1: The Intergovernmental Agreement between the City of Yuma and the Arizona Department of Revenue for the administration, collection, audit and licensing of transaction privilege taxes, use taxes, severance taxes, jet fuel excise and use taxes, and rental occupancy taxes imposed by the State, cities or towns, attached as Exhibit A, is approved in accordance with its terms.

SECTION 2: The City Administrator, Finance Director, or their duly authorized agent shall notify ADOR of the City's desire to enter into the IGA as required by A.R.S. § 42-6001, with an effective date as described within that document, together with the encapsulated provisions for annual renewals.

SECTION 3: The City Administrator shall enter into the proposed IGA on behalf of the City of Yuma, and execute all such other documents, contracts, amendments and agreements with ADOR as may be necessary to effectuate this agreement.

Adopted this ____ day of _____, 2024.

APPROVED:

Douglas J. Nicholls
Mayor

ATTESTED:

Lynda L. Bushong
City Clerk

APPROVED AS TO FORM:

Richard W. Files
City Attorney