

ORDINANCE NO. 117

AN ORDINANCE OF THE TOWN OF SUPERIOR, ARIZONA, RELATING TO THE PRIVILEGE LICENSE TAX; AMENDING THE TOWN TAX CODE BY INCREASING THE GENERAL RATE OF TAXATION FROM TWO PERCENT (2%) TO FOUR PERCENT (4%); PROVIDING PENALTIES FOR THE VIOLATION THEREOF; PROVIDING FOR SEVERABILITY; DESIGNATING AN EFFECTIVE DATE AND MAKING PROVISION FOR EXISTING CONTRACTS.

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

Section 1. The tax rate in each of the following sections of the Town tax code is increased from two percent (2%) to four percent (4%):

Section 1-405	Advertising.
Section 1-410	Amusements, exhibitions, and similar activities.
Section 1-415	Construction contracting: construction contractors.
Section 1-416	Construction contracting: speculative builders.
Section 1-417	Construction contracting: owner-builders who are not speculative builders.
Section 1-425	Job printing.
Section 1-427	Manufactured buildings.
Section 1-430	Timbering and other extraction.
Section 1-435	Publishing and periodicals distribution.
Section 1-444	Hotels.
Section 1-450	Rental, leasing, and licensing for use of tangible personal property.
Section 1-455	Restaurants and Bars.
Section 1-460.	Retail sales: measure of tax; burden of proof; exclusions
Section 1-470	Telecommunication services.
Section 1-475	Transporting for hire.
Section 1-480	Utility services.

Section 2. Any person found guilty of violating any provision of these amendments to the 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.

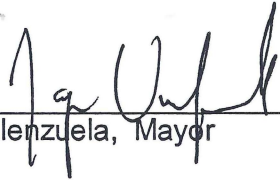
Section 3. If any section, subsection, sentence, clause, phrase or portion of this ordinance is for any reason held to be invalid or unconstitutional by the decision of any court of competent jurisdiction, such decision shall not affect the validity of the remaining portions thereof.

Section 4. The tax imposed pursuant to Section 1 of this ordinance shall not apply to contracts entered into prior to the effective date of this ordinance.

Section 5. That the Town Clerk is hereby directed to publish this Ordinance upon adoption as required by A.R.S. 9-812.and to post this Ordinance upon adoption as required by A.R.S. 9-813.

Section 6. The provisions of this ordinance shall become effective on December 1, 2013, and shall be automatically repealed on November 30, 2015, unless extended by Ordinance of the Town Council of the Town of Superior.

PASSED AND ADOPTED by the Mayor and Council of the Town of Superior, Arizona, this 5th day of September, 2013.




Jayme Valenzuela, Mayor

ATTEST:



Margaret Gaston, Town Clerk

APPROVED AS TO FORM:



K. Kane Graves, Town Attorney