



Ordinance

NO.328

OFFICE OF THE
MAYOR
CITY OF SAN LUIS

AN ORDINANCE OF THE CITY OF SAN LUIS, ARIZONA, RELATING TO THE PRIVILEGE LICENSE TAX; ADOPTING "SAN LUIS TAX CODE 2014" BY REFERENCE; ESTABLISHING A EFFECTIVE DATES; PROVIDING FOR SEVERABILITY AND PROVIDING PENALTIES FOR VIOLATIONS; AND DECLARING AN EMERGENCY.

Whereas the Arizona Legislature in the Second Regular Session of the Fifty-First Legislature adopted SB 1331;

Whereas SB 1331 is retroactive to July 1, 1988;

Whereas SB 1331 changed the definition of tax rate in the Model City Tax Code;

Whereas SB 1331 introduced a new requirement of separate notice to the Model Tax Code Commission in addition to the Arizona Department of Revenue, and made any failure of a municipality to provide notice to the Model Tax Code Commission separate from notice to the Arizona Department of Revenue of any change in tax rate, election or elimination of either a Local Option or a Model Option adopted after July 1, 1988 result in rendering such change void from its inception; and

Whereas the City of San Luis desires to ensure that its Tax Code is enforceable from and after the effective date of SB1331, and by the adoption of this ordinance intends to ensure that the present applicability of its Tax Code remains unaffected by the adoption of said legislation;

BE IT ORDAINED BY THE MAYOR AND COUNCIL OF THE CITY OF SAN LUIS, ARIZONA:

Section 1: Those certain documents known as "MODEL CITY TAX CODE 2014"; "SAN LUIS MODEL CITY TAX CODE OPTIONS 2014"; and "MODEL CITY TAX CODE APPENDIX IV 2014", three copies of which are on file in the office of the city clerk, which documents were made a public record by Resolution No. 1058 of the City of San Luis, Arizona, are hereby referred to, adopted and made a part hereof as if fully set out in this ordinance, as the "SAN LUIS TAX CODE 2014". It is the intent of this ordinance to adopt the MODEL CITY TAX CODE 2014 as modified by the SAN LUIS MODEL CITY TAX CODE OPTIONS 2014 and the MODEL CITY TAX CODE APPENDIX IV 2014 as the "SAN LUIS TAX CODE 2014."

Section 2: The chapter number to be assigned to the sections contained in the "MODEL CITY TAX CODE 2014"; "SAN LUIS MODEL CITY TAX CODE OPTIONS 2014"; and "MODEL CITY TAX CODE APPENDIX IV 2014", said documents collectively known as the "SAN LUIS TAX CODE 2014", as referenced in section 1 above, shall be "35". For illustrative purposes only, the section that appears as "Sec. ____-110" in the MODEL CITY TAX CODE 2014 would be numbered "Sec. 35-110", the section that appears in the SAN LUIS MODEL CITY TAX CODE OPTIONS 2014 that appears as "Sec. ____-425(b)(4)" would be numbered "Sec. 35-425(b)(4); and the section that appears in MODEL CITY TAX CODE APPENDIX IV 2014 that appears as "Sec. ____-570" would be numbered "Sec. 35-570".

Section 3: By the adoption of this ordinance it is the intent of the City Council of the City of San Luis to adopt Model Option 11 of the Model City Tax Code as contained in the SAN LUIS MODEL CITY TAX CODE OPTIONS 2014 adopted by reference herein. The tax rate for Model Option 11 shall be as established by Ordinance No. 253. The effective date of this adoption of Model Option 11 shall be August 1, 2014.

Section 4: Save and except for the adoption of Model Option 11 as provided in section 3 above, the tax rate in the San Luis Tax Code 2014 shall be the rate(s) as established by Ordinance No. 253 and effective as of June 1, 2008.

Section 5: Any person found guilty of violating any provision of 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.

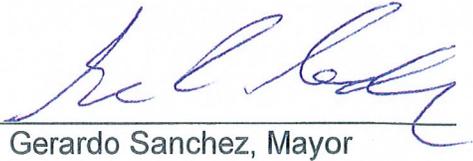
Section 6: If any section, subsection, sentence, clause, phrase or portion of this ordinance or any part of these amendments to the tax code adopted herein by reference is for any reason held to be invalid or unconstitutional by the decision of any court of competent jurisdiction, such decision shall not affect the validity of the remaining portions thereof.

Section 7: The City has adopted Ordinance Nos. 84 dated May 23, 1990; 94 dated June 26, 1991; 138 dated August 28, 1996; 142 dated November 13, 1996; 154 dated September 23, 1998; 161 dated December 8, 1999; 182 dated January 9, 2002; 194 dated May 28, 2003; 214 dated July 28, 2004; 215 dated August 25, 2004; 222 dated February 9, 2005; 247 dated November 29, 2006; 253 dated November 19, 2007; 280 dated August 19, 2009; 303 dated April 13, 2011; and 307 dated July 27, 2011, which ordinances are hereby referred to and incorporated herein as though fully set forth again in full. Any and all portions of the aforesaid enumerated ordinances that remain and appear in the Tax Code of the City of San Luis 2014 as adopted herein are hereby adopted retroactive to the effective date of said enumerated ordinance, with the exception of Ordinance No. 253 which shall have the effective date of June 1, 2008. Any ordinance not enumerated above that remains and appears in the San Luis Tax Code 2014 as adopted herein is also adopted retroactive to the effective date of that ordinance.

Section 8: Save and except for the adoption of Model Option 11 as contained in Section 3 above, this ordinance shall become effective 30 days after the date of adoption.

Section 9: Whereas, it is necessary for the preservation of the peace, health, safety and welfare of the City of San Luis, Arizona, and for further reason that the San Luis Tax Code as it presently exists may continue to be in full force and effect at such time as Senate Bill 1331 becomes law and revenues to the City of San Luis not be interrupted nor affected by the adoption of said legislation; and for the further reason that the best interests of the City require the provisions of this ordinance to go into immediate effect, an emergency is hereby declared to exist, and this ordinance shall become immediately operative and in force and effect from and after the date of posting hereof.

PASSED AND ADOPTED by the Mayor and Council of the City of San Luis, Arizona, this 28th day of May, 2014.



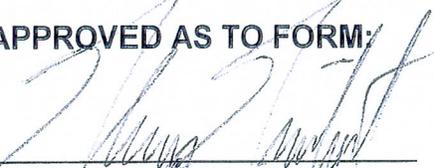
Gerardo Sanchez, Mayor

ATTEST:



Sonia Cornelio, City Clerk

APPROVED AS TO FORM:



Glenn Gimbut, City Attorney