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FEE #: 2008 -- 07702

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REQ BY: CITY OF SAN LUIS
REC BY: Margie Gamache

*COPY
AS TO FILING DATE ONLY*

CAPTION HEADING:

Ordinance No. 253



Ordinance

OFFICE OF THE
MAYOR
CITY OF SAN LUIS

NO. 253

AN ORDINANCE OF THE CITY OF SAN LUIS, ARIZONA, RELATING TO THE PRIVILEGE LICENSE TAX; AMENDING THE CITY TAX CODE BY INCREASING THE RATE OF TAXATION FROM THREE AND ONE HALF PERCENT (3.5%) TO FOUR (4%); PROVIDING PENALTIES FROM THE VIOLATION THEREOF; ELIMINATING THE TAX CREDIT FOR UTILITY FRANCHISE FEES; REPEALING ANY CONFLICTING PROVISIONS; PROVIDING FOR SEVERABILITY; DESIGNATING AN EFFECTIVE DATE; AND MAKING PROVISIONS FOR EXISTING CONTRACTS

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

Section 1. The tax rate in each of the following sections of the city tax code is increased from three and one half (3.5%) to four percent (4%):

Section 7A-405	Advertising
Section 7A-410	Amusement, exhibitions, and similar activities.
Section 7A-415	Construction contracting: construction contractors.
Section 7A-416	Construction contracting: speculative builders.
Section 7A-417	Construction contracting: owner-builders who are not speculative builders.
Section 7A-425	Job printing.
Section 7A-427	Manufactured buildings.
Section 7A-430	Timbering and other extraction.
Section 7A-435	Publishing and periodicals distribution.
Section 7A-440	Rental occupancy.
Section 7A-444	Hotels.
Section 7A-445	Rental, leasing, and licensing for use of real property.
Section 7A-450	Rental, leasing and licensing for use of tangible personal property.
Section 7A-455	Restaurants and bars.
Section 7A-460	Retail sales: measure of tax; burden of proof, exclusions.
Section 7A-470	Telecommunications service.
Section 7A-475	Transporting for hire.
Section 7A-480	Utility services.
Section 7A-610	Use tax: imposition of tax; presumption.

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. In order to repeal, replace and eliminate the tax credit for utility franchise fees, Section 7A-480(d) is hereby amended to read as follows: (d) (Reserved).

Section 4. The provisions of the ordinance relating to the privilege license tax of the City of San Luis, and the increased rate herein, will apply to existing contracts.

Section 5. In the event of a conflict between the provisions of this Ordinance and any other ordinance, code, resolution, regulation, or policy of the City of San Luis, the conflicting provisions are hereby repealed, superseded, and replaced.

Section 6. 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 shall not affect the validity of the remaining portions thereof.

Section 7. The provisions of this ordinance shall become effective on April 1, 2008.

PASSED AND ADOPTED by the Mayor and Council of the City of San Luis, Arizona, this 19th day of December, 2007.

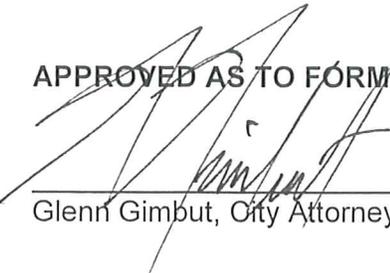

Juan Carlos Escamilla, Mayor

ATTEST:



Sonia Cuello, City Clerk

APPROVED AS TO FORM:



Glenn Gimbut, City Attorney