



ORDINANCE NO. 198.02

AN ORDINANCE OF THE MAYOR AND TOWN COUNCIL OF THE TOWN OF MAMMOTH, ARIZONA, AMENDING ORDINANCE 198 RELATING TO THE PRIVILEGE LICENSE TAX; AMENDING THE TOWN TAX CODE BY INCREASING THE RATE OF TAXATION FROM TWO PERCENT (2%) TO FOUR PERCENT (4 %); AMENDING THE TOWN TAX CODE BY INCREASING THE RATE OF TAXATION ON CONSTRUCTION ACTIVITIES FROM TWO PERCENT (2%) TO FOUR PERCENT (4 %); AMENDING THE TOWN TAX CODE BY INCREASING THE RATE OF TAXATION ON COMMERCIAL REAL PROPERTY RENTAL ACTIVITIES FROM TWO PERCENT (2%) TO FOUR PERCENT (4 %); AMENDING THE TOWN TAX CODE BY ADDING SECTION 462 AND SETTING THE RATE OF TAXATION ON FOOD FOR HOME CONSUMPTION AT FOUR PERCENT (4 %); AMENDING THE TOWN TAX CODE BY REPEALING MODEL OPTION #6 AND ADDING SECTION 447 AND SETTING THE RATE OF TAXATION ON TRANSIENT LODGING AT FOUR PERCENT (4 %); PROVIDING PENALTIES FOR THE VIOLATION THEREOF; DESIGNATING AN EFFECTIVE DATE OF SEPTEMBER 1, 2015 AND MAKING PROVISION FOR EXISTING CONTRACTS TO SUNSET SEPTEMBER 1, 2016.

BE IT ORDAINED BY THE MAYOR AND TOWN COUNCIL OF THE TOWN OF MAMMOTH, 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 3.08.010	A-405 Advertising
Section 3.08.010	A-410 Amusements, exhibitions, and similar activities.
Section 3.08.010	A-425 Job printing.
Section 3.08.010	A-427 Manufactured buildings.
Section 3.08.010	A-430 Timbering and other extraction.
Section 3.08.010	A-435 Publishing and periodicals distribution.
Section 3.08.010	A-444 Hotels
Section 3.08.010	A-450 Rental, leasing, and licensing for use of tangible personal property.
Section 3.08.010	A-455 Restaurants and bars.
Section 3.08.010	A-460 Retail sales; measure of tax; burden of proof; exclusions.
Section 3.08.010	A-470 Telecommunications services
Section 3.08.010	A-475 Transporting for hire.
Section 3.08.010	A-480 Utility services.

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

Handicapped individuals with special accessibility needs may contact the ADA Coordinator for the Town of Mammoth, at (520) 487-2331 (V/TDD)

- Section 3.08.010** **A-415 Construction contracting: construction contractors.**
Section 3.08.010 **A-416 Construction contracting: speculative builders.**
Section 3.08.010 **A-417 Construction contracting: owner-builders who are not
speculative builders.**

Section 3. The tax rate in the following section of the tax code is set at four percent (4%):

- Section 3.08.010** **A-462 Retail sales: food for home consumption.**

Section 4. Model Option #6 is Repealed and the tax rate in the following section of the tax code is set at four percent (4%):

- Section 3.08.010** **A-447 Rental, leasing, or licensing for use of real property:
additional tax upon transient lodging.**

Section 5. The tax rate in the following section of the tax code is increased from two percent (2%) to four percent (4%) with respect to Commercial property only:

- Section 3.08.010** **A-445 Rental, leasing, and licensing for use of real property.**

Section 6. The tax imposed pursuant to Sections 1 and 2 of this ordinance shall not apply to contracts entered into prior to the effective date of this ordinance and are concluded by September 1, 2016.

Section 7. 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 8. 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 9. The provisions of this ordinance shall become effective on September 1, 2015.

PASSED AND ADOPTED by the Mayor and Town Council of the Town of Mammoth, Arizona, this 30th day of July, 2015.

Don Jones, Mayor

ATTEST:

Erica Garcia - Interim
Erica Garcia, Town Clerk

APPROVED AS TO FORM:

Stephen R. Cooper, Town Attorney