

JAIL DISTRICT RESOLUTION NO. 23-02

**A RESOLUTION OF THE BOARD OF DIRECTORS
OF THE COCHISE COUNTY JAIL DISTRICT
LEVYING THE COCHISE COUNTY JAIL DISTRICT EXCISE TAX**

WHEREAS, Arizona Revised Statutes (“A.R.S.”) § 48-4001 allows the Board of Supervisors of the County to establish a jail district for the purpose of acquiring, constructing, operating, maintaining, and financing county jails and jail systems; and

WHEREAS, the approval of such a jail district and associated excise (sales) tax will provide a dedicated revenue stream to support the existing jail and relieve the general fund of the burden of supporting the entire cost of the jail; and

WHEREAS, a public hearing was held on the creation of the District on November 15, 2022; and

WHEREAS, the Cochise County Board of Supervisors entered Resolution 22-29 on November 15, 2022, finding that the public interest, convenience, and necessity would be served by establishing a jail district in Cochise County; and

WHEREAS, the establishment of the District by the Board of Supervisors was contingent upon voter approval of an excise tax as set forth in A.R.S. § 48-4001(A) and A.R.S. § 48-4021(A); and

WHEREAS, an election was held in Cochise County on May 16, 2023, at which time the qualified electors of Cochise County had an opportunity to vote on the Jail District Excise Tax Question to fund the Cochise County Jail District; and

WHEREAS; the results of the election were canvassed by the Cochise County Jail District Board of Directors on May 25, 2023; and

WHEREAS, the Cochise County Board of Supervisors accepted the filing of the excise tax by the Jail District Board of Directors on June 6, 2023; and

WHEREAS, the number of qualified electors in favor of the excise tax for the Cochise County Jail District were 12,891, and those qualified electors against the imposition of the excise tax for the Jail District numbered 12,141.

NOW, THEREFORE, BE IT RESOLVED by the Board as follows:

- 1.) The Board of Directors of the Cochise County Jail District hereby adopts this Resolution Levying the Cochise County Jail District Tax. As provided in A.R.S. § 48-4022, the tax rate shall be a percentage of the excise tax rate prescribed by § 42-5010, subsection A applying to each person engaging or continuing in the district in a business taxed under title 42, chapter 5, article 1 and section 42-5352, subsection A. Pursuant to A.R.S. § 48-4022(A)(1)(b), the tax rate shall be established at and not exceed ten percent of each rate prescribed by section 42-5010, subsection A and section 42-5352, subsection A [a rate equivalent to a 1/2 cent tax on most eligible transactions].
- 2.) Notwithstanding the foregoing, the Cochise County Jail District excise tax rates shall not be greater than 0.313 per cent for non-metal mining (A.R.S. § 42-5010(A)(3)); 0.305 per cent for jet fuel (A.R.S. § 42-5352 (A)); or 0.50 for transient lodging (A.R.S. § 42-5010(A)(2)).
- 3.) These taxes called for in this resolution shall be levied within the incorporated and unincorporated areas of the Cochise County Jail District commencing on January 1, 2024 and continuing until December 31, 2048.
- 4.) Pursuant to A.R.S. § 48-4022(A), the Arizona Department of Revenue shall begin collecting the tax on January 1, 2024, and shall continue to do so until December 31, 2048, unless subsequently directed otherwise by the Cochise County Jail District Board of Directors.

PASSED, ADOPTED AND APPROVED at Bisbee, Arizona, on June 13, 2023.

COCHISE COUNTY JAIL DISTRICT BOARD OF DIRECTORS

Peggy Judd, Chair

RESOLUTION NO. _____

A Resolution of the Board of Directors of the Cochise County Jail District Levying the Cochise County Jail District
Excise Tax

Page | 3

ATTEST:

APPROVED AS TO FORM:

Tim Mattix
Clerk of the Board

Christine J. Roberts 5/31/2023

Christine J. Roberts
Chief Civil Deputy County Attorney