



# Ordinance

OFFICE OF THE  
MAYOR  
CITY OF SAN LUIS

NO. 354

**AN ORDINANCE OF THE MAYOR AND COUNCIL OF THE CITY OF SAN LUIS, ARIZONA AMENDING THE TAX CODE OF THE CITY OF SAN LUIS BY ADDING SUBSECTION 7A-460(d) RELATING TO THE SALES TAX RATE FOR RETAIL SALES OF TANGIBLE PERSONAL PROPERTY; ADDING SUBSECTION 7A-610(e) RELATING TO THE USE TAX RATE FOR PURCHASES OF TANGIBLE PERSONAL PROPERTY; ESTABLISHING AN EFFECTIVE DATE; REPEALING ORDINANCE NO. 348; REPEALING ANY CONFLICTING PROVISIONS; AND PROVIDING FOR SEVERABILITY.**

**WHEREAS**, the City Council of the City of San Luis, Arizona in order to relieve tax burdens placed upon the residents of the City of San Luis and to encourage economic growth desires to reduce the sales tax rate on certain retail sales of tangible personal property; and

**WHEREAS**, the Model City Tax Code makes provision for a difference in applicable rates for certain retail sales and purchases of tangible personal property as an available option to municipalities;

**NOW THEREFORE BE IT ORDAINED** by the Mayor and Council of the City of San Luis, Arizona as follows:

**Section 1:** The Tax Code of the City of San Luis is hereby amended by adding subsection 7A-460(d) to read as follows:

(d) Notwithstanding the provisions of subsection (a) above, when the gross income from the sale of a single item of tangible personal property exceeds two thousand five hundred dollars (\$2,500.00), the four percent (4%) tax rate shall apply to the first \$2,500.00. Above \$2,500.00, the measure of tax shall be at a rate of one and a half percent (1.5 %).

**Section 2:** The Tax Code of the City of San Luis is hereby amended by adding subsection 7A-610(e) to read as follows:

(e) Notwithstanding the provisions of subsection (a) above, when the amount subject to the tax for any single item of tangible personal property exceeds two thousand five hundred dollars (\$2,500.00), the four

percent (4%) tax rate shall apply to the first \$2,500.00. Above \$2,500.00, the measure of tax shall be at a rate of one and a half percent (1.5 %).

**Section 3:** The effective date of this adoption of subsection 7A-460(d) shall be August 1, 2016.

**Section 4:** Ordinance No. 348 is hereby specifically repealed, superseded, and replaced by this Ordinance.

**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 or any part of these amendments to the tax code adopted herein 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.

PASSED AND ADOPTED by the Mayor and Council of City of San Luis, Arizona, on this \_\_\_\_\_ day of \_\_\_\_\_, 2016.

\_\_\_\_\_  
Gerardo Sanchez  
Mayor

ATTESTED:

APPROVED AS TO FORM:

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Sonia Cornelio, City Clerk

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Kay Marion Macuil, City Attorney