



Ordinance

OFFICE OF THE
MAYOR
CITY OF SAN LUIS

No. 371

AN ORDINANCE OF THE MAYOR AND CITY COUNCIL OF THE CITY OF SAN LUIS, ARIZONA ADOPTING THE "2012-2014 AMENDMENTS AND 2016 AMENDMENT OF LOCAL OPTION V (TIER TAX) TO THE SAN LUIS TAX CODE" BY REFERENCE; ESTABLISHING EFFECTIVE DATES; PROVIDING FOR SEVERABILITY; AND PROVIDING PENALTIES FOR VIOLATIONS.

WHEREAS, the City Council has adopted the Model City Tax Code as defined by A.R.S. §42-6051; and

WHEREAS, the Municipal Tax Code Commission has approved the "201-014 Amendments and 2016 Amendment of Local Option V (Tier Tax) to the San Luis Tax Code"; and

WHEREAS, A.R.S. §42-6053(D) requires that the city shall adopt changes to the Model City Tax Code approved by the Municipal Tax Code Commission; and

WHEREAS, the City Council finds that the amendments to the San Luis Tax Code addressed by this ordinance are in the best interests of the community;

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

Section 1. That certain document known as "The 2012-2014 Amendments and 2016 Amendment of Local Option V (Tier Tax) to the San Luis Tax Code", three (3) copies of which are on file in the office of the City Clerk of the City of San Luis, Arizona, which document was made a public record by and attached as Exhibit A to Resolution No. 2015 of the City of San Luis, Arizona, is hereby referred to, adopted and made a part hereof as if fully set out in this ordinance.

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 provided by law.

Section 3. 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 4. The provisions of this ordinance conform this local code to the Model City Tax Code, which is controlling. The provisions of each section are effective as stated in each section and are as provided by the Municipal Tax Code Commission upon approval of the stated change to the Model City Tax Code. Provisions subject to a retroactive effective date at the time of approval by the Municipal Tax Code Commission favor taxpayers by reducing an imposition of the tax or increasing an allowable deduction, exemption, or exclusion. Provisions that increase the imposition of the tax or decrease the application of a deduction, exemption, or exclusion had a prospective effective date at the time of approval by the Municipal Tax Code Commission. Provisions creating a new Option state the first effective date the new Option is available for selection. Provisions eliminating an existing Option state the last effective date of the eliminated Option.

Section 5. The Mayor, the City Manager, the City Clerk, the Finance Department and the City Attorney are hereby authorized and directed to execute all documents and take all steps necessary to carry out the purpose and intent of this Ordinance.

PASSED, ADOPTED and APPROVED by the Mayor and City Council of the City of San Luis, Yuma County, Arizona this ____ day of November, 2017.

Gerardo Sanchez, Mayor

ATTEST:

Sonia Cornelio, City Clerk

APPROVED AS TO FORM:

Kay Marion Macuil

Kay Marion Macuil, City Attorney