

# Model City Tax Code

## City Profile

### San Luis

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San Luis, AZ Post Office Box 1170, 85349

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<b>Contact:</b>	City Administrator (928) 341-8520
<b>Collection By:</b>	Department of Revenue
<b>Sales Tax %:</b>	2; 2.5 (effective 10/1/91); 3.5 (effective October 1, 2004); 4 (effective 6/1/08)
<b>Use Tax %:</b>	2.5 (effective 11/1/96); 3.5 (effective October 1, 2004); 4 (effective 6/1/08)
<b>ADOR City Tax Rates:</b>	<a href="#">Web Page</a>
<b>Interest Rate %/month:</b>	Same as state
<b>License Fee:</b>	\$2.00
<b>Length of License:</b>	Permanent
<b>Criminal Penalty:</b>	Class 1
<b>Date Code Effective:</b>	5-13-87
<b>Chapter #:</b>	7A

#### Amendments or Special Provisions:

1. Ordinance No. 253 of the City of San Luis eliminated the tax credit for utility franchise fees, effective April 1, 2008. Section 7A-480 (d) is hereby amended to read as follows: (d) (Reserved).
2. Effective 06/01/16, imposes a two-tier tax rate for a **retail purchase** of any single item of tangible personal property that exceeds **\$2,500**. A tax rate of **four percent (4.0%)** shall apply to the first \$2,500, and a tax rate of **one and one half percent (1.5%)** shall apply to the amount that exceeds \$2,500.
3. Effective 06/01/16, imposes a two-tier tax rate for a **use tax purchase** of any single item of tangible personal property that exceeds **\$2,500**. A tax rate of **four percent (4.0%)** shall apply to the first \$2,500, and a tax rate of **one and one half percent (1.5%)** shall apply to the amount that exceeds \$2,500.

