



# *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 RELATING TO ADOPTING "THE 2012-2014 AMENDMENTS" AND THE CODIFIED VERSION OF ORDINANCE NO. 357 TO THE TAX CODE OF THE CITY OF SAN LUIS BY REFERENCE; ESTABLISHING EFFECTIVE DATES; PROVIDING FOR SEVERABILITY; AND PROVIDING PENALTIES FOR VIOLATIONS.**

**WHEREAS**, A.R.S. § 42-6002 provides a procedure for the levy of transaction privilege taxes by a city; and

**WHEREAS**, A.R.S. § 9-240 provides that the City Council shall have control of the finances of the City; and

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

**WHEREAS**, the City Council finds that the amendments to the Tax Code of the City of San Luis 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 the Tier Tax Amendment Effective June 1, 2016 to the Tax Code of the City of San Luis", 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 herein above described.

**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 conforms 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 \_\_\_\_\_, 20\_\_.

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

**ATTEST:**

**APPROVED AS TO FORM:**

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Sonia Cornelio, City Clerk

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Kay Marion Macuil, City Attorney