

ORDINANCE NO. 2026-02

AN ORDINANCE OF THE TOWN OF TUSAYAN, ARIZONA, ADOPTING THE DOCUMENT FILED WITH THE TOWN CLERK ENTITLED “2026 TAX AMENDMENTS TO THE TAX CODE OF THE TOWN OF TUSAYAN” TO AMEND THE TOWN TAX CODE TO INCREASE THE GENERAL TRANSACTION PRIVILEGE TAX RATE BY TWO PERCENT; ADOPTING CERTAIN CONFORMING AMENDMENTS; AND PROVIDING FOR SEVERABILITY.

WHEREAS, as required by A.R.S. § 42-6053, the Town has previously adopted the Model City Tax Code and all amendments thereto; and

WHEREAS, the Mayor and Town Council of the Town of Tusayan believe, after consultation with staff and hearing public comment, if any, that amending the Town Tax Code to increase the general transaction privilege tax rate by two percent (2.0%) to all tax privilege categories listed herein would be in the best interest of the Town; and

WHEREAS, the Mayor and Town Council desire to adopt certain others amendments to conform the Town Tax Code with the current Model City Tax Code.

NOW, THEREFORE, BE IT ORDAINED BY THE MAYOR AND COUNCIL OF THE TOWN OF TUSAYAN, ARIZONA, AS FOLLOWS:

Section 1. That certain document filed with the Town Clerk and entitled “2026 Amendments to the Tax Code of the Town of Tusayan” amending the Town Tax Code to increase the general transaction privilege tax rate by two percent (2.0%) would be in the best interest of the Town. Such amendments are set forth herein in Exhibit A, attached hereto and incorporated herein by reference, and Exhibit A is hereby declared a public record. One paper copy and one electronic copy of Exhibit A shall be maintained in compliance with A.R.S. § 44-7041 and available for public inspection during normal business hours in the Office of the Town Clerk and shall be available on the Town’s website at: www.tusayan-az.gov.

Section 2. Increasing TPT Rates

The tax rate provided in each of the following sections of the Town Tax Code is hereby increased from two percent (2.0%) to four percent (4.0%):

Section 8A-405	Advertising.
Section 8A-410	Amusements, Exhibitions, and Similar Activities.
Section 8A-415	Construction Contracting: Construction Contractors.
Section 8A-416	Construction Contracting: Speculative Builders.
Section 8A-417	Construction Contracting: Owner-Builders Who Are Not Speculative Builders.

Section 8A-425	Job Printing.
Section 8A-427	Manufactured Buildings.
Section 8A-430	Timbering and Other Extraction.
Section 8A-435	Publishing and Periodicals Distribution.
Section 8A-444	Hotels.
Section 8A-445	Rental, Leasing, and Licensing for Use of Real Property.
Section 8A-450	Rental, Leasing, and Licensing for Use of Tangible Personal Property.
Section 8A-460	Retail Sales: Measure of Tax; Burden of Proof; Exclusions.
Section 8A-470	Telecommunication Services.
Section 8A-475	Transporting for Hire.
Section 8A-480	Utility Services.
Section 8A-610	Use Tax: Imposition of Tax; Presumption.

Section 3. Increasing TPT Rates

The tax rate provided in each of the following sections of the Town Tax Code is hereby increased from four percent (4.0%) to six percent (6.0%):

Section 8A-455	Restaurants and Bars.
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Section 4. Amending Other Provisions

The Town Tax Code is furthermore hereby amended as set forth in Exhibit A for the purpose of conform the Town Tax Code with the current Model City Tax Code.

Section 5. Severability

If any section, subsection, sentence, clause, phrase or portion of this Ordinance or any part of these amendments to the Town 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 6: Effective Date

The provisions of this ordinance shall be effective on and after 1, 2026.

[SIGNATURES APPEAR ON FOLLOWING PAGE]

PASSED AND ADOPTED by the Mayor and Council of the Town of Tusayan, Arizona,
this _____ day of _____ 2026.

APPROVED:

Clarinda Vail
Mayor

ATTEST:

APPROVED AS TO FORM:

Tina Abrani
Town Clerk

Aaron D. Arnson
Town Attorney

Pursuant to A.R.S. 9-802(A), EXHIBIT A is on file at:

**Office of the Town Clerk, Town of Tusayan
and www.tusayan-az.gov.**