

ORDINANCE NO. 2010.20

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF TEMPE, ARIZONA, RELATING TO THE PRIVILEGE, EXCISE AND USE TAX; ADOPTING “AMENDMENTS TO THE CITY TAX CODE OF THE CITY OF TEMPE, ARIZONA, IMPLEMENTING PROPOSITION 401 PASSED BY THE VOTERS OF TEMPE ON MAY 18, 2010” BY REFERENCE; ESTABLISHING A TWO-TENTHS OF A PERCENT (0.2%) TAX RATE INCREASE; ESTABLISHING AN EFFECTIVE DATE; AND DECLARING THE EXISTENCE OF AN EMERGENCY.

BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF TEMPE, ARIZONA, as follows:

Section 1. That certain document known as “AMENDMENTS TO THE CITY TAX CODE OF THE CITY OF TEMPE, ARIZONA, IMPLEMENTING PROPOSITION 401 PASSED BY THE VOTERS OF TEMPE ON MAY 18, 2010”, three copies of which are on file in the Office of the City clerk of the City of Tempe, Arizona, which document was made a public record by Resolution No. 2010.78 of the City of Tempe, Arizona, is hereby referred to, adopted and made a part hereof as if fully set out in this ordinance.

Section 2. The “AMENDMENTS TO THE CITY TAX CODE OF THE CITY OF TEMPE, ARIZONA, IMPLEMENTING PROPOSITION 401 PASSED BY THE VOTERS OF TEMPE ON MAY 18, 2010” to increase the privilege and use tax rate imposed by this Ordinance from one and eight-tenths percent (1.8%) to two percent (2%) shall apply to all revenues in the affected classifications earned or received, as applicable, on or after July 1, 2010, determined in accordance with the Taxpayer’s accounting method for privilege tax purposes as elected by the Taxpayer and reflected in the City’s records and, with respect to use tax, to all purchases made on or after July 1, 2010.

Section 3. The tax rate increase is to be terminated at the end of four (4) years.

Section 4. Emergency. The immediate operation of the provisions of this Ordinance is necessary for the preservation of the public peace, health, safety and general welfare of the community, an emergency is hereby declared to exist and this Ordinance shall be in full force and effect from and after July 1, 2010 by the City Council of the City of Tempe.

PASSED AND ADOPTED BY THE CITY COUNCIL OF THE CITY OF TEMPE,
ARIZONA, this 24th day of June, 2010.

Shana L. Ells
VICE MAYOR

ATTEST:

Jan Holt
City Clerk

APPROVED AS TO FORM:

Andrew B. Clig
City Attorney