

ORDINANCE 2015-A403

AN ORDINANCE OF THE MAYOR AND COMMON COUNCIL OF THE TOWN OF CAMP VERDE, YAVAPAI COUNTY, ARIZONA, RELATING TO THE TRANSACTION LICENSE PRIVILEGE & USE TAX; AMENDING THE TAX CODE OF THE TOWN OF CAMP VERDE, ARIZONA BY INCREASING THE RATE OF TAXATION FOR TRANSACTION PRIVILEGE TAX FROM THREE PERCENT (3%) TO THREE POINT SIX FIVE PERCENT (3.65%) AND INCREASING THE USE TAX RATE FROM TWO PERCENT (2%) TO THREE POINT SIX FIVE PERCENT (3.65).

BE IT ORDAINED BY THE MAYOR AND COUNCIL OF THE TOWN OF CAMP VERDE, YAVAPAI COUNTY, ARIZONA:

Section 1: The tax rate in the following sections of the Tax Code of the Town of Camp Verde is increased from three percent (3%) to three point six five percent (3.65%):

Section 8-405	Advertising
Section 8-410	Amusements, exhibitions and similar activities
Section 8-415	Construction contracting: construction contractors
Section 8-416	Construction contracting: Speculative builders
Section 8-417	Construction contracting: owner-builders who are not speculative builders
Section 8-425	Job printing
Section 8-427	Manufactured buildings
Section 8-430	Timbering and other extraction
Section 8-435	Publishing and periodicals distribution
Section 8-444	Hotels
Section 8-450	Rental, leasing and licensing for use of tangible personal property
Section 8-455	Restaurants and bars
Section 8-460	Retail sales: measure of tax; burden of proof; exclusions
Section 8-470	Telecommunication services
Section 8-475	Transporting for hire
Section 8-480	Utility Services

Section 2: The tax rate in the following section of the Tax Code of the Town of Camp Verde is increased from two percent (2%) to three point six five percent (3.65%):

Section 8-610	Use tax: imposition of tax; presumption
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Section 3: The tax rate in the following sections are excluded from any increase and remain unchanged:

Section 8-432	Mining
Section 8-445	Rental, leasing and licensing for use of real property
Section 8-447	Rental, leasing and licensing for use of real property: additional tax upon transient lodging

Section 3: The provisions of section 1-3 of this ordinance shall be effective from and after March 1, 2015.


Section 4: An exclusion from the tax increase pursuant to Section 1 of this ordinance shall be in effect for contracts entered into prior to March 1, 2015 that include transaction privilege tax as a non-separated item in the total contract amount. This exclusion shall terminate one (1) year from the effective date of this ordinance on March 1, 2016.

PASSED AND ADOPTED by the Mayor and Council of the Town of Camp Verde, Arizona, this 7th day of January, 2015.




Charles German, Mayor

ATTEST:



Debbie Barber, Town Clerk
Interim Clerk

APPROVED AS TO FORM:



W.J. Sims, Town Attorney