

ORDINANCE 94-A95
ESTABLISHMENT OF TRANSIENT LODGING ("BED") TAX

**AN ORDINANCE OF THE TOWN OF CAMP VERDE, YAVAPAI COUNTY,
ARIZONA, AMENDING THE PRIVILEGE LICENSE TAX (ORDINANCE 88-A30) AND
ESTABLISHING AN INCREASED 'BED' TAX ON TRANSIENT LODGING**

Section 1: Declaration of Purpose.

The purpose of this ordinance is to remove the existing 1% tax on transient lodging only for hotels, motels, and bed-and-breakfast facilities in Section 8-447 of Ordinance 88-A30 (leaving in place the general privilege tax of 1%) and substitute therefore an increased "bed" tax on them of 3%, and to designate such income for economic development and promotion of tourism. "Economic development" will include those activities as defined in ARS 9-500.10.C, as amended. All businesses within the definition of "hotel" in Ordinance 88-A30 will therefore continue to pay the general 1% sales tax. In addition, those other than hotels, motels, and bed-and-breakfast facilities, will continue to pay the transient lodging tax of another 1% set forth in Section 8-477.

Section 2: Establishment of Tax

There is hereby established a transaction privilege ("sales") tax levied on the gross income of any hotel, motel, or bed-and-breakfast business within the Town limits calculated as 3% of gross revenues beginning **November 1, 1994**, in lieu of the additional 1% transient lodging tax set forth in Section 8-477 of Ordinance 88-A30. The additional 1% tax on transient lodging in Section 8-447 of Ordinance 88-A30 shall remain in place for all other businesses as defined as a "hotel" business by the Ordinance. The general privilege tax of 1% also remains in effect, so that the total tax under Ordinance 88-A-30, as now amended will be:

| | |
|--|------------------------|
| hotels, motels, and bed-and-breakfast facilities | 3% + 1% gross revenues |
| other "hotel businesses" | 1% + 1% gross revenues |
| all other businesses | 1% gross revenues |

All revenue from this increased transient lodging tax shall be designated by the Town for use as economic development and promotion of tourism, including the authority granted to the Town under ARS 9-500.10 and 9-500.06 (as amended), and the economic development activities they set forth.

Section 3: Temporary Exemption

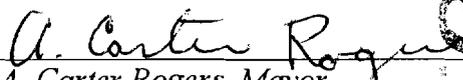
The above tax increase shall not apply to any prepaid deposits or reservations made prior to November 1, 1994.

Section 4: Penalty

Any person found guilty of violating any provision of this ordinance shall be guilty of a Class 1 misdemeanor, with each day that a violation continues a separate offense.

PASSED AND ADOPTED in open meeting by the Town Council, Town of Camp Verde, Arizona, on the 21st day of September, 1994, to be effective thirty (30) days thereafter, or when publication and posting, pursuant to ARS 9-813 is completed, whichever is later, and implemented as set forth in the amendment.

Approved:


A. Carter Rogers, Mayor

SUPERCEDED BY
95-A100

ATTEST: Dane Bullard
Dane Bullard, Town Clerk

Approved as to Form:
Ronald C. Ramsey
Ronald C. Ramsey, Town Attorney