

ORDINANCE 390-07

AN ORDINANCE OF THE MAYOR AND COMMON COUNCIL OF THE TOWN OF QUEEN CREEK, ARIZONA RELATING TO THE TRANSACTION PRIVILEGE TAX; AMENDING THE TOWN TAX CODE BY INCREASING THE RATE OF TAXATION BY ONE-FOURTH OF ONE PERCENT (.25%); PROVIDING PENALTIES FOR THE VIOLATION THEREOF; PROVIDING FOR SEVERABILITY; DESIGNATING AN EFFECTIVE DATE AND PROVIDING FOR APPLICATION OF TAX TO CERTAIN CONTRACTS.

BE IT ORDAINED BY THE MAYOR AND COMMON COUNCIL OF THE TOWN OF QUEEN CREEK, ARIZONA, AS FOLLOWS:

Section 1. The tax rate in each of the following sections of the town tax code is hereby increased by one-fourth of one percent (.25%), and is therefore hereby set at 2.25 percent (2 ¼ %):

- Section 8A-410 Amusements, exhibitions, and similar activities.
- Section 8A-422 Jet Fuel Sales
- Section 8A-425 Job printing.
- Section 8A-427 Manufactured buildings.
- Section 8A-430 Timbering and other extraction.
- Section 8A-432 Mining
- 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-455 Restaurants and Bars.
- Section 8A-460 Retail sales: measure of tax; burden of proof: exclusions.
- Section 8A-470 Telecommunications Services.
- Section 8A-475 Transporting for hire.
- Section 8A-480 Utility services
- Section 8A-610 Use tax: imposition of tax; presumption.

Section 2. The tax rate in each of the following sections of the town tax code is hereby increased by one-fourth of one percent (.25%) and is therefore hereby set at 4.25 percent (4 ¼%):

- 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 3. That the Mayor and Town Council, consistent with its adopted financial practices, will annually review the needs of the community as a whole, and will make every effort to devote the one-fourth of one percent increase to fire, emergency medical services (EMS), and law enforcement services.

Section 4. Any person found guilty of violating any provisions of this ordinance shall be guilty of a class 1 misdemeanor.

Section 5. If any section, subsection, sentence, clause, phrase or portion of this ordinance 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.

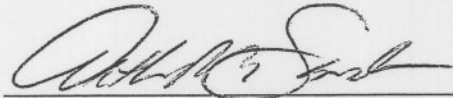
Section 6. The provisions of this ordinance and the increase in tax rate provided herein shall become effective on October 1, 2007.

Section 7. The additional tax imposed pursuant to this ordinance shall not apply to contracts entered into prior to the effective date of this ordinance.


PASSED AND ADOPTED by the Mayor and Common Council of the Town of Queen Creek, Arizona, this 20th day of June, 2007.

FOR THE TOWN OF QUEEN CREEK:

ATTESTED TO:



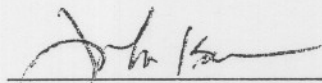
Arthur M. Sanders, Mayor




Jennifer Robinson, Town Clerk

REVIEWED BY:

APPROVED AS TO FORM:



John Kross, Town Manager



Fredda J. Bisman
Mariscal, Weeks, McIntyre &
Friedlander, P.A.
Town Attorneys