



Staff Report

Agenda Item: **ORDINANCE** – Approval of Ordinance # _____ relating to the privilege license tax; adopting “The 2008 Amendments to the Tax Code of the Town of Clarkdale” by reference; establishing an effective date, providing for severability and providing penalties for violations, in Article 8-2 of the Town Code.

Staff Contact: Kathy Bainbridge, Town Clerk

Meeting Date: April 8, 2008

Background: The League of Arizona Cities and Towns has forwarded amendments which need to be made to the Town’s tax code; these are called the 2008 Tax Code Amendments.

These amendments, which were approved by the Municipal Tax Code Commission, reflect changes to state statute related to Out-of-State Sales, Solar Energy Devices, and Architectural and Engineering Fees.

This ordinance adopts the document made a public record by resolution # _____.

Recommendation: To adopt Ordinance # _____ relating to the privilege license tax; adopting “The 2008 Amendments to the Tax Code of the Town of Clarkdale” by reference; establishing an effective date, providing for severability and providing penalties for violations, in Article 8-2 of the Town Code.

ORDINANCE # _____

AN ORDINANCE OF THE TOWN OF CLARKDALE, ARIZONA, RELATING TO THE PRIVILEGE LICENSE TAX; ADOPTING "THE 2008 AMENDMENTS TO THE TAX CODE OF THE TOWN OF CLARKDALE" BY REFERENCE; ESTABLISHING AN EFFECTIVE DATE; PROVIDING FOR SEVERABILITY AND PROVIDING PENALTIES FOR VIOLATIONS.

BE IT ORDAINED BY THE MAYOR AND COUNCIL OF THE TOWN OF CLARKDALE, ARIZONA:

Section 1: That certain document known as "The 2008 Amendments to the Tax Code of the Town of Clarkdale," three copies of which are on file in the office of the Town Clerk of the Town of Clarkdale, Arizona, which document was made a public record by Resolution # _____ of the Town of Clarkdale, Arizona, is hereby referred to, adopted and made a part hereof as if fully set out in this ordinance.

Section 2: Any person found guilty of violating any provision of these amendments to the tax code shall be guilty of a class one misdemeanor. Each day that a violation continues shall be a separate offense punishable as herein above described.

Section 3: If any section, subsection, clause, phrase or portion of this ordinance or any part of these amendments to the tax code adopted herein by reference is for any reason held to be invalid or unconstitutional by decision of any court of competent jurisdiction, such decision shall not affect the validity of the remaining portions thereof.

Section 4: The provisions of sections 1 through 4 of this ordinance shall be effective from and after July 1, 2008.

PASSED AND ADOPTED by the Mayor and Council of the Town of Clarkdale, Arizona, this 8th day of April, 2008.

ATTEST:

Doug Von Gausig, Mayor

Kathy Bainbridge, Town Clerk

APPROVED AS TO FORM:

Robert Pecharich, Town Attorney