

ORDINANCE NO. 21-08

AN ORDINANCE OF THE MAYOR AND CITY COUNCIL OF THE CITY OF MARICOPA, ARIZONA, RELATING TO THE TRANSACTION PRIVILEGE AND USE TAX; AMENDING ARTICLE 4, SECTION 8-447 OF THE CITY TAX CODE BY INCREASING THE RENTAL, LEASING, AND LICENSING FOR USE OF REAL PROPERTY: ADDITIONAL TAX ON TRANSIENT LODGING FROM TWO PERCENT (2.00%) TO FIVE AND ONE-HALF PERCENT (5.50%); DESIGNATING THE PROCEEDS OF THIS INCREASE BE USED BY THE CITY IN ACCORDANCE WITH A.R.S. §9-500.06; PROVIDING FOR SEVERABILITY AND ESTABLISHING AN EFFECTIVE DATE.

WHEREAS, as required by A.R.S. §42-6053, the City has previously adopted the Model City Tax Code and all amendments thereto; and

WHEREAS, the mayor and City Council of the City of Maricopa believe, after consultation with staff, that amending Article 4, Section 8-447 of the City Tax Code by increasing the Rental, leasing, or licensing for use of real property: additional tax on transient lodging from two percent (2.00%) to Five and One-Half percent (5.50%) would be in the best interest of the City.

NOW, THEREFORE, BE IT ORDAINED by the Mayor and City Council of the City of Maricopa, Arizona as follows:

Section 1. The tax rate for Article 4, Section 8-447, Rental, leasing, or licensing for use of real property: additional tax on transient lodging, of the Tax Code of the City of Maricopa is hereby increased from two percent (2.00%) to five and one-half percent (5.50%).

Section 2. All proceeds collected by the City as a result of this tax increase shall be used by the City in accordance with A.R.S. §9-500.06.

Section 3. 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 4. The provisions of this ordinance shall become effective from and after the 1st day of July, 2021.

PASSED AND ADOPTED by the Mayor and City Council of the City of Maricopa, Arizona this 1st day of June, 2021.

APPROVED:

Christian Price
Mayor

ATTEST:

Vanessa Bueras, CMC
City Clerk

APPROVED AS TO FORM:

Denis Fitzgibbons
City Attorney