

## ORDINANCE NO. 25-06

**AN ORDINANCE OF THE CITY OF MARICOPA, ARIZONA, ADOPTING THE DOCUMENT FILED WITH THE CITY CLERK ENTITLED "THE 2025 TAX AMENDMENTS TO THE TAX CODE OF THE CITY OF MARICOPA" TO AMEND THE CITY TAX CODE TO INCREASE THE GENERAL TRANSACTION PRIVILEGE TAX RATE BY ONE-HALF PERCENT (.5%); EXCLUDING THE TAX CLASSES OF HOTELS, HOTELS/MOTELS: ADDITIONAL TRANSIENT LODGING AND RETAIL SALES: FOOD FOR HOME CONSUMPTION FROM THE GENERAL RATE INCREASE; PROVIDING FOR SEVERABILITY; AND DESIGNATING AN EFFECTIVE DATE OF OCTOBER 1, 2025 FOR A PERIOD NOT TO EXCEED TWENTY (20) YEARS.**

**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 the City Tax Code to increase the general transaction privilege tax rate by one-half percent (.5%), excluding the tax classes of hotels, hotels/motels: additional transient lodging and retail sales: food from home consumption from the general rate increase would be in the best interest of the City.

**NOW, THEREFORE, BE IT ORDAINED BY THE MAYOR AND COUNCIL OF THE CITY OF MARICOPA, ARIZONA, AS FOLLOWS:**

**Section 1.** That certain document filed with the City Clerk and entitled "The 2025 Amendments to the Tax Code of the City of Maricopa" amending the City Tax Code to increase the general transaction privilege tax rate by one-half percent (.5%), excluding the tax classes of hotels, hotels/motels: additional transient lodging and retail sales: food from home consumption from the general rate increase would be in the best interest of the City as set forth in Exhibit A, attached hereto and incorporated herein by reference, is hereby declared a public record. One paper copy and one electronic copy of Exhibit A shall be maintained in compliance with A.R.S. § 44-7041 and available for public inspection during normal business hours in the Office of the City Clerk and shall be available on the City's website at: [www.maricopa-az.gov](http://www.maricopa-az.gov).

**Section 2.** Increasing TPT Rates

The tax rate provided in each of the following sections of the City tax code is hereby increased from two percent (2%) to two and one-half percent (2.5%):

Section 8-405	Advertising.
Section 8-410	Amusements, Exhibitions, and Similar Activities.

Section 8-415.1	Liability for MRRA Amounts Equal to Retail Transaction Privilege Tax Due.
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 8-445	Rental, Leasing, and Licensing for Use of Real Property.
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 8-610	Use Tax: Imposition of Tax; Presumption.

### **Section 3.     Increasing TPT Rates**

The tax rate provided in each of the following sections of the City tax code is hereby increased from three and one-half percent (3.5%) to four percent (4%):

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 4.     Severability**

If any section, subsection, sentence, clause, phrase or portion of this Ordinance or any part of these amendments to the City tax code adopted herein by reference, 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 5:     Effective Date**

The provisions of this ordinance shall be effective on and after October 1, 2025.

### **Section 6.     Expiration Date**

The authority to levy the additional tax rate imposed by this Ordinance shall expire not later than September 30, 2045.

PASSED AND ADOPTED by the Mayor and Council of the City of Maricopa, Arizona, this 6<sup>th</sup> day of May, 2025.

APPROVED:

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Nancy Smith  
Mayor

ATTEST:

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Vanessa Bueras, MMC  
City Clerk

APPROVED AS TO FORM:

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Denis Fitzgibbons  
City Attorney

**Pursuant to A.R.S. 9-802(A), EXHIBIT A is on file at:**

**Office of the City Clerk, City of Maricopa and  
[www.maricopa-az.gov](http://www.maricopa-az.gov).**