

RESOLUTION NO. 24-06

A RESOLUTION OF THE MAYOR AND CITY COUNCIL OF THE CITY OF MARICOPA, ARIZONA APPROVING AND AUTHORIZING THE MAYOR TO EXECUTE AN INTERGOVERNMENTAL AGREEMENT (IGA) BETWEEN THE CITY MARICOPA AND THE STATE OF ARIZONA DEPARTMENT OF REVENUE FOR THE ADMINISTRATION, COLLECTION, AUDIT, AND LICENSING OF TRANSACTION PRIVILEGE TAXES, USE TAXES, SEVERANCE TAXES, JET FUEL EXCISE AND USE TAXES AND RENTAL OCCUPANCY TAXES IMPOSED BY THE STATE, CITIES OR TOWNS.

WHEREAS, Title 11, Chapter 7, Article 3 (A.R.S. § 11-952) authorizes two or more public agencies to enter into intergovernmental agreements to contract for services if authorized by their legislative or governing bodies; and

WHEREAS, A.R.S. § 42-6001 et seq. was amended effective January 1, 2015 to provide that the Arizona Department of Revenue, hereinafter referred to as ADOR, shall enter into an intergovernmental contract or agreement pursuant to A.R.S. § 11-952 to provide a uniform method of administration, collection, audit and licensing of transaction privilege and affiliated excise taxes imposed by the State, cities or towns; and

WHEREAS, representatives of ADOR and representatives of Arizona cities and towns, with support from the League of Arizona Cities and Towns, have negotiated the terms of a new IGA to take effect as described within that document, which can be adopted individually by each Arizona city and town, and is the subject of this Resolution.

NOW THEREFORE BE IT RESOLVED, that the Mayor and City Council of the City of Maricopa, Arizona hereby approves the Intergovernmental Agreement between the City of Maricopa and the Arizona Department of Revenue for the administration, collection, audit and licensing of transaction privilege taxes, use taxes, severance taxes, jet fuel excise and use taxes and rental occupancy taxes imposed by the State, cities or towns, and authorizes the following:

1. The Mayor, or their duly authorized agent, shall notify ADOR of the City's desire to enter into an IGA as required by ARS §42-6001, with an effective date as described within that document, together with the encapsulated provisions for annual renewals.

2. The Mayor may enter into the proposed IGA on behalf of the City of Maricopa, and execute all such other documents, contracts, amendments and agreements with ADOR as may be necessary to effectuate this agreement.

PASSED AND ADOPTED by the Mayor and City Council of the City of Maricopa, Arizona this 16th day of January, 2024.

APPROVED:

Nancy Smith
Mayor

ATTEST:

Vanessa Bueras, MMC
City Clerk

APPROVED AS TO FORM:

Denis Fitzgibbons
City Attorney