

ORDINANCE 230-02

AN ORDINANCE OF THE MAYOR AND COMMON COUNCIL OF THE TOWN OF QUEEN CREEK, ARIZONA RELATING TO THE PRIVILEGE LICENSE TAX; AMENDING THE TOWN TAX CODE BY INCREASING THE RATE OF TAXATION BY ONE PERCENT (1.0%); 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 set at two percent (2 %):

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 the following category is set at 3 percent (3 %):

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 8A-447.1 Additional tax upon transient lodging

Section 3. Any person found guilty of violating any provisions of this ordinance shall be guilty of a class 1 misdemeanor.

Section 4. 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 5. The provisions of this ordinance and the increase in tax rate provided herein shall become effective on March 1, 2003.

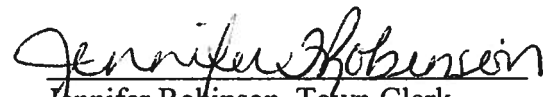
Section 6. The additional tax imposed pursuant to this ordinance shall not apply to contracts entered into prior to the effective date of this ordinance.

PASSED AND ADOPTED by the Mayor and Common Council of the Town of Queen Creek, Arizona, this 4th day of December, 2002.

FOR THE TOWN OF QUEEN CREEK:

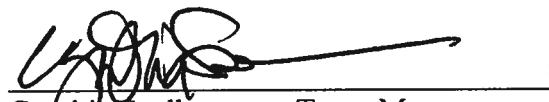
ATTESTED TO:


Wendy Feldman-Kerr, Mayor


Jennifer Robinson, Town Clerk

REVIEWED BY:

APPROVED AS TO FORM:


Cynthia Seelhammer, Town Manager


William E. Farrell, Town Attorney
Mariscal, Weeks, McIntyre &
Friedlander, P.A.