

ORDINANCE NO. 839-24

AN ORDINANCE OF THE COMMON COUNCIL OF THE TOWN OF QUEEN CREEK, ARIZONA, REPEALING THE ADDITIONAL ONE-QUARTER PERCENT (.25%) TAXATION RATE OVER THE RATE OF TAXATION ON DESIGNATED SALES ACTIVITIES INSIDE THE TOWN CENTER AS ADOPTED IN ORDINANCE 402-07; AMENDING THE TOWN TAX CODE AND TOWN CODE AS NECESSARY; PROVIDING FOR SEVERABILITY; AND DESIGNATING AN EFFECTIVE DATE OF OCTOBER 1, 2024.

WHEREAS, the Town of Queen Creek adopted an increase in the tax rate by one-fourth percent (0.25%) from two percent (2.25%) to two and one-half percent (2.50%) on certain sales subject to a Transaction Privilege Tax generated in the area designated as the Town Center effective October 1, 2007, as set forth in Ordinance 402-07; and

WHEREAS, the Town Council has determined that it is in the best interest of the Town to repeal the 0.25% increase established in Ordinance 402-07 effective October 1, 2024; and

WHEREAS, the Town has given all required notice of and held a public hearing on this modification (reduction) in the tax rate from two and one-half percent (2.50%) to two and one-fourth percent (2.25%) for all sales subject to the Transaction Privilege Tax generated in the Town Center.

BE IT ORDAINED BY THE COMMON COUNCIL OF THE TOWN OF QUEEN CREEK, ARIZONA, AS FOLLOWS:

Section 1: The tax rate set for the area designated as the Town Center shall be decreased by one-fourth percent (.25%) to be the same tax rate collected outside of the Town Center for each sale subject to the Transaction Privilege Tax as further set forth herein. Therefore, the tax rate for the Town Center shall be two and one fourth percent (2.25%) commencing on the effective date of this Ordinance. The following sections of the Town Tax Code shall be amended to reflect this decrease in the Town Center tax rate:

Section 410 Amusement, exhibitions, and similar activities

Section 425 Job printing

Section 435 Publishing and periodicals distribution

Section 444 Hotels

Section 455 Restaurant and Bars

Section 460 Retail sales

Section 470 Telecommunication services

Section 475 Transporting for hire

Section 480 Utility services

Any other sections necessary to effectuate the tax reduction set forth herein.

Section 2: Town Code Article 8A-2, Town Center Code, is repealed as of the effective date of this Ordinance.

Section 3: The provisions of this Ordinance and the tax decrease provided herein shall become effective on October 1, 2024.

Section 4: Ordinance 402-07 and all other ordinances and parts of ordinances in conflict with the provisions of this Ordinance are hereby repealed as of the effective date of this Ordinance.

Section 5: If any section, subsection, clause, phrase or portion of this Ordinance or any part of these amendments to the Town Tax Code or the Town Code are for any reason held 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 6: At least one paper copy and one electronic copy of this Ordinance and Exhibit(s) are to be filed with the Town Clerk.

PASSED AND ADOPTED by the Common Council of the Town of Queen Creek, Arizona, this 5th day of June, 2024.

FOR THE TOWN OF QUEEN CREEK:



Julia Wheatley, Mayor

ATTESTED TO:



Maria Gonzalez, Town Clerk

REVIEWED BY:



Bruce Gardner, Town Manager

APPROVED AS TO FORM:



Dickinson Wright, PLLC
Town Attorneys

EXHIBITS ON FILE AT THE TOWN CLERK'S OFFICE