

## MARANA ORDINANCE NO. 2022.015

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RELATING TO TRANSACTION PRIVILEGE TAX; RESCINDING ORDINANCE NO. 2022.011; AMENDING THE TOWN TAX CODE BY DECREASING THE TAX RATE ON THE SALE OF MANUFACTURED BUILDINGS UNDER TOWN TAX CODE SECTION 8-427 BY ONE-HALF CENT; AND DESIGNATING AN EFFECTIVE DATE

WHEREAS A.R.S. §42-6002 provides a procedure for the levy of transaction privilege taxes by a city or town; and

WHEREAS A.R.S. §9-240 provides that the Town Council shall have control of the finances of the town; and

WHEREAS the Town Council has adopted the Model City Tax Code as defined by A.R.S. §42-6051; and

WHEREAS the Town Council adopted title 8 of the Marana Town Code, adopting the tax code of the Town of Marana ("Town Tax Code") and any amendments to it via Ordinance No. 96.03, which has been amended from time to time; and

WHEREAS the Town Council adopted Ordinance No. 2021.022 on October 19, 2021, amending the Town Tax Code by increasing the tax rate on certain activities by one-half cent effective January 1, 2022, to fund the new multi-generational Community Center and Aquatic Center; and

WHEREAS Section 1 of Ordinance No. 2021.022 exempted several enumerated activities from the one-half cent tax increase; and

WHEREAS the Town Council adopted Ordinance No. 2022.011 on August 3, 2022, adding the sale of manufactured buildings under Town Tax Code Section 8-427 to the list of activities exempted from the one-half cent tax increase, with an intended effective date of November 1, 2022; and

WHEREAS following the adoption of Ordinance No. 2022.011, the Arizona Department of Revenue expressed concern that Ordinance No. 2022.011 amended Ordinance No. 2021.022, which was effective January 1, 2022, rather than decreasing the transaction privilege tax rate on manufactured buildings by one-half cent beginning November 1, 2022; and

WHEREAS the Town Council finds that it is in the best interests of the community to rescind Ordinance No. 2022.011 and decrease the tax rate on the sale of manufactured homes by one-half cent by this ordinance.

BE IT ORDAINED BY THE MAYOR AND COUNCIL OF THE TOWN OF MARANA, as follows:

Section 1. Marana Ordinance No. 2022.011 is hereby rescinded.

Section 2. The tax rate for the sale of manufactured buildings under Marana Tax Code Section 8-427 is decreased from two-and-a-half percent to two percent.

Section 3. The various Town officers and employees are authorized and directed to perform all acts necessary or desirable to give effect to this ordinance.

Section 4. All ordinances, resolutions, or motions and parts of ordinances, resolutions, or motions of the Council in conflict with the provisions of this ordinance are hereby repealed, effective as of the effective date of this ordinance.


Section 5. 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, the decision shall not affect the validity of the remaining portions of this ordinance.

Section 6. This ordinance shall become effective on December 1, 2022.

PASSED AND ADOPTED BY THE MAYOR AND COUNCIL OF THE TOWN OF MARANA, ARIZONA, this 20th day of September, 2022.

  
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Mayor Ed Honea

ATTEST:

  
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David L. Udall, Town Clerk

APPROVED AS TO FORM:

  
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Jane Fairall, Town Attorney

