

ORDINANCE NO. 23-190

AN ORDINANCE OF THE TOWN OF DEWEY-HUMBOLDT, ARIZONA, RELATING TO THE TRANSACTION PRIVILEGE TAX; REPEALING DEWEY-HUMBOLDT TOWN CODE SECTIONS 34.16 AND 34.17; ADOPTING "THE 2012-2014 AMENDMENTS TO THE TAX CODE OF THE TOWN OF DEWEY-HUMBOLDT" WHICH WAS MADE A PUBLIC RECORD BY REFERENCE; ESTABLISHING EFFECTIVE DATES; PROVIDING FOR SEVERABILITY AND PROVIDING PENALTIES FOR VIOLATIONS.

BE IT ORDAINED BY THE MAYOR AND COUNCIL OF THE TOWN OF DEWEY-HUMBOLDT, ARIZONA:

Section 1: That language Dewey-Humboldt Town Code Sections 34.16 and 34-17 are repealed in their entirety and replaced with the language of Resolution 23-189 into Section 34.16 and this Ordinance 23-190 into Section 34.17.

Section 2: That certain document known as "The 2012-2014 Amendments to the Tax Code of the Town of Dewey-Humboldt", three copies of which are on file in the office of the town clerk of the Town of Dewey-Humboldt, Arizona, which document was made a public record by Resolution No. 23-189 of the Town of Dewey-Humboldt, Arizona, is hereby referred to, adopted and made a part hereof as if fully set out in this ordinance.

Section 3: Any person found guilty of violating any provision of these amendments to the tax code shall be guilty of a class one misdemeanor as defined by the Arizona Revised Statutes. Each day that a violation continues shall be a separate offense punishable as herein above described.

Section 4: If any section, subsection, sentence, clause, phrase or portion of this ordinance or any part of these amendments to the 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: The provisions of this Ordinance conforms this Dewey Humboldt Code to the Model City Tax Code, which is controlling. The provisions of each section are effective as stated in each section and are as provided by the Municipal Tax Code Commission upon approval of the stated change to the Model City Tax Code. Provisions subject to a retroactive effective date at the time of approval by the Municipal Tax Code Commission favor taxpayers by reducing an imposition of the tax or increasing an allowable deduction, exemption, or exclusion. Provisions that increase the imposition of the tax or decrease the application of a deduction, exemption, or exclusion had a prospective effective date at the time of approval by the Municipal Tax Code Commission. Provisions creating a new Option state the first effective date the new Option is available for selection. Provisions eliminating an existing Option state the last effective date of the eliminated Option.

PASSED AND ADOPTED by the Mayor and Common Council of the Town of Dewey-Humboldt, Arizona, this 21st day of February, 2023, by the following vote:

AYES: 4 NAYS: 2 ABSENT: 0 EXCUSED: 0 ABSTAINED: 0

APPROVED this 21st day of February, 2023.

John Hughes, Mayor

ATTEST: Beth Evans, Town Clerk

APPROVED AS TO FORM: Kay Bigelow, Bigelow Law Offices, PLC, Town Attorney

I, BETH EVANS, TOWN CLERK, DO HEREBY CERTIFY THAT A TRUE AND CORRECT COPY OF THE ORDINANCE NO. 23-190 ADOPTED BY THE COMMON COUNCIL OF THE TOWN OF DEWEY-HUMBOLDT, ARIZONA ON THE 21st DAY OF February, 2023, WAS POSTED IN THREE PLACES ON THE 22nd DAY OF February, 2023.

Beth Evans, Town Clerk