

ORDINANCE 597

AN ORDINANCE OF THE MAYOR AND COUNCIL OF THE CITY OF BENSON, ARIZONA, AMENDING THE CITY TAX CODE TO ADOPT A LOCAL USE TAX BY DESELECTING MODEL OPTION #15 AND ADOPTING LOCAL OPTION #JJ; PROVIDING FOR SEVERABILITY; AND DESIGNATING AN EFFECTIVE DATE OF JULY 1, 2019

WHEREAS, the Mayor and Council for the City of Benson believe a Use Tax is in the best interest of its citizens; and

WHEREAS, the Mayor and Council for the City of Benson want to adopt a Use Tax.

NOW, THEREFORE, BE IT ordained by the Mayor and Council of the City of Benson, Arizona, as follows:

Section 1: Model Option #15 of the Model City Tax Code is hereby withdrawn and the City Use Tax is established at a tax rate of three and one-half percent (3.5%), with provision for a tiered tax rate of one percent (1.0%) on the purchase of a single item over five thousand dollars (\$5,000).

Section 2: Local Option #JJ of the Model City Tax Code is hereby selected, exempting the City from the City Use Tax.

Section 3: That certain document known as "The 2019 Use Tax Amendment to the Tax Code of the City of Benson", three copies of which are on file in the office of the City Clerk of the City of Benson, Arizona, which document was made a public record by Resolution 11-2019 of the City of Benson, Arizona, is hereby referred to, adopted and made a part hereof as if fully set out in this ordinance.

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 City Clerk is hereby directed to publish this Ordinance upon adoption as required by A.R.S. §9-812 and A.R.S. §9-813.

Section 6: The provisions of this ordinance shall become effective on July 1, 2019.

PASSED AND ADOPTED BY THE MAYOR AND COUNCIL OF THE CITY OF BENSON, ARIZONA, this 22nd day of April, 2019.



TONEY D. KING, SR., Mayor

ATTEST:



VICKI L. VIVIAN, CMC, City Clerk

APPROVED AS TO FORM:



MESCH CLARK ROTHSCHILD

By Gary J. Cohen
City's Attorney