

## ORDINANCE 601

**AN ORDINANCE OF THE MAYOR AND COUNCIL OF THE CITY OF BENSON, ARIZONA, ABOUT MAINTAINING THE PRIVILEGE LICENSE TAX; REPEALING CODE PROVISIONS THAT CONFLICT; PENALIZING VIOLATIONS THEREOF; PROVIDING FOR SEVERABILITY; DESIGNATING AN EFFECTIVE DATE AND MAKING PROVISION FOR CONTRACTS ENTERED INTO BEFORE AUGUST 1, 2015**

BE IT ORDAINED BY THE MAYOR AND COUNCIL OF THE CITY OF BENSON, ARIZONA, that:

**Section 1:** The privilege license tax rate in the city tax code is currently, subject to the Sections of this Ordinance set forth below, three and one-half percent (3.5%) as previously set forth in Ordinance 577. This Ordinance is intended to extend this rate for the time being. This rate affects all applicable Sections of the Benson City Code, except Section SA-,462 Retail sales: food for home consumption. The remaining affected sections, include:

- Section SA-405 Advertising
- Section SA-410 Amusements, exhibitions, and similar Activities
- Section SA-425 Job Printing
- Section SA-427 Manufactured Buildings
- Section SA-430 Timbering and other extraction
- Section SA-435 Publishing and periodicals distribution
- Section SA-444 Hotels
- Section SA-455 Restaurants and Bars
- Section SA-460 Retail Sales; measure of tax, burden of proof; exclusion
- Section SA-470 Telecommunications Services
- Section SA-475 Transporting for hire
- Section SA-480 Utility Services

**Section 2:** The privilege license tax rate in the city tax code for Section SA-462, Retail sales: food for home consumption, will be reduced from three and one-half percent (3.5%) to three percent (3%) effective July 1, 2020.

**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. Each day that a violation continues shall be a separate offense punishable as herein above described.

**Section 4:** If any section 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 Section 1 of this ordinance shall become effective on August 1, 2022 and, further, the sales tax rate set forth in Section 1 above, shall decrease by

one percent (1%) on August 1, 2023. The provisions of Section 2 of this ordinance shall become effective on July 1, 2020.

**Section 6:** The tax rate imposed pursuant to Section 1 of this ordinance shall not apply to contracts entered into prior to the effective date of August 1, 2015.

**Section 7:** Any conflicting provisions of the City Code or subsequent amendments thereto now existing, are hereby repealed and of no further force and effect.

PASSED AND ADOPTED BY THE MAYOR AND COUNCIL OF THE CITY OF BENSON, ARIZONA, this 27th day of January, 2020.

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TONEY D. KING, SR., Mayor

ATTEST:

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VICKI L. VIVIAN, CMC, City Clerk

APPROVED AS TO FORM:

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MESCH, CLARK ROTHSCHILD  
By GARY J. COHEN  
City's Attorney