

MARANA ORDINANCE NO. 2015.018

RELATING TO TRANSACTION PRIVILEGE TAX; AMENDING SECTION 8-110 (DEFINITIONS: INCOME-PRODUCING CAPITAL EQUIPMENT) OF THE TOWN TAX CODE BY ADOPTING LOCAL OPTION A OF THE MODEL CITY TAX CODE, ADDING NEW AGRICULTURAL MACHINERY AND EQUIPMENT TO THE LIST OF EXEMPT "INCOME-PRODUCING CAPITAL EQUIPMENT"; 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 Model City Tax Code includes an optional Local Option A which exempts new agricultural machinery and equipment from taxation as "income-producing capital equipment"; 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; and

WHEREAS the Town Council finds that it is in the best interests of the community to amend the Town Tax Code to adopt Local Option A of the Model City Tax Code pursuant to the terms of this ordinance.

NOW, THEREFORE, BE IT ORDAINED BY THE MAYOR AND COUNCIL OF THE TOWN OF MARANA, ARIZONA, AS FOLLOWS:

SECTION 1. The Town hereby adopts Local Option A of the Model City Tax Code by amending Section 8-110 of the Town Tax Code (Definitions: Income-producing capital equipment) to add subparagraph (a) (14) as follows:

Sec. 8-110. Definitions: Income-producing capital equipment

(a) The following tangible personal property, other than items excluded in subsection (d) below, shall be deemed "income-producing capital equipment" for the purposes of this Chapter:

[subparagraphs (1) through (13) remain unchanged]

(14) new machinery and equipment consisting of tractors, tractor-drawn implements, self-powered implements, and drip irrigation lines, acquired by persons engaged or continuing in business for use in the commercial production of agricultural, horticultural, viticultural, or floricultural crops in this State. For the purposes of this paragraph, "new

machinery and equipment" means machinery or equipment which has never been sold at retail except pursuant to leases or rentals which do not total two years or more.

[subparagraphs (15) through (21) remain unchanged]

[paragraphs (b) through (e) remain unchanged]

SECTION 2. The various town officers and employees are authorized and directed to perform all acts necessary or desirable to give effect to this ordinance.

SECTION 3. 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.

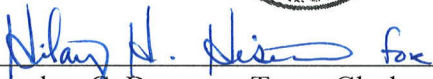
SECTION 4. If any section, subsection, sentence, clause, phrase or portion of this ordinance is for any reason held to be invalid or unconstitutional by the decision of any court of competent jurisdiction, the decision shall not affect the validity of the remaining portions of this ordinance.

SECTION 5. This ordinance shall become effective on January 1, 2016.

PASSED AND ADOPTED BY THE MAYOR AND COUNCIL OF THE TOWN OF MARANA, ARIZONA, this 4th day of November, 2015.



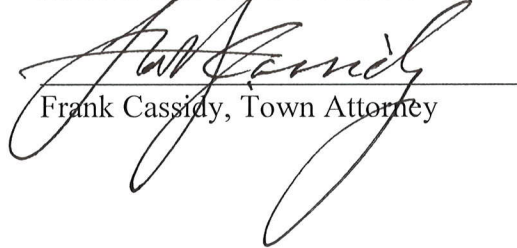
ATTEST:


Jocelyn C. Bronson, Town Clerk



Mayor Ed Honea

APPROVED AS TO FORM:


Frank Cassidy, Town Attorney