



# TOWN OF JEROME, ARIZONA

POST OFFICE BOX 335. JEROME, ARIZONA 86331

FOUNDED 1876  
INCORPORATED 1899

## ORDINANCE NO. 187

AN ORDINANCE TO AMEND SECTION 8-2-5-H AND SECTION 8-2-5-L OF THE TRANSACTION PRIVILEGE (SALES) TAX CODE OF JEROME, ARIZONA, AND DECLARING AN EMERGENCY.

BE IT ORDAINED BY THE MAYOR AND COMMON COUNCIL OF THE TOWN OF JEROME, YAVAPAI COUNTY, ARIZONA, AS FOLLOWS:

Section 8-2-5-H to read: "Except as otherwise specified in this article, the taxes levied under this article shall be due and payable on or before the 1st day of the second month next succeeding the month in which the tax accrues, and shall be delinquent five (5) days thereafter. The taxpayer shall, on or before the 1st day of the second month next succeeding the month in which the tax accrues, make out a return showing the gross amount, any authorized deductions, taxable amount and amount of the tax due for the preceding month. The taxpayer shall be required to use the report from authorized by the tax collector, and shall mail or deliver the same, together with remittance for the amount of tax due, payable to the Town of Jerome, to the tax collector or any town employee authorized to receive such payment. The tax return shall be signed by the taxpayer or his authorized agent, and such signature shall be evidence that the person signing the return verifies the accuracy of the information supplied in the return.

Section 8-2-5-L to read: "Penalty for delinquency. Any taxpayer who shall have failed to pay such tax within five days from the date upon which such payment shall have become due shall be subject to and shall pay a penalty of ten percent of the amount of such tax, together with interest on such tax at the rate of one percent per month or fraction thereof until paid.

WHEREAS, it is necessary for the preservation of the peace, health, and safety of the Town of Jerome, Arizona, that this ordinance become effective immediately, an emergency is hereby declared to exist, and this ordinance shall become effective immediately upon its passage and adoption.

PASSED AND ADOPTED by the Mayor and Common Council of the Town of Jerome, Arizona, this 9th day of September, 1980.

APPROVED this 9th day of September, 1980, by the affirmative vote of three-fourths of the Common Council of the Town of Jerome, Arizona.

ATTEST:

Betty M. Peterson  
BETTY M. PETERSON, Town Clerk

Richard J. Martin  
RICHARD J. MARTIN, Mayor

APPROVED AS TO FORM:

Robert S. Palacios  
ATTORNEY, Town of Jerome