

TOWN OF JEROME, ARIZONA

POST OFFICE BOX 335, JEROME, ARIZONA 86331

FOUNDED 1876
INCORPORATED 1899

ORDINANCE NO. 190

AN ORDINANCE AMENDING THE TRANSACTION PRIVILEGE TAX OF THE TOWN OF JEROME, ARIZONA, BY LEVYING AN ADDITIONAL TAX ON CERTAIN BUSINESSES, BY ADDING SECTIONS 8-2-8 AND 8-2-9, AND DECLARING AN EMERGENCY.

BE IT ORDAINED BY THE MAYOR & COMMON COUNCIL OF THE TOWN OF JEROME, ARIZONA:

Section 1: That Section 8-2 of the Code of the Town of Jerome, Arizona, is amended, effective August 1, 1982, by adding the following sub-sections:

Section 8-2-8 Additional Tax for certain businesses.

There is hereby levied and shall be collected by the Tax Collector, to the extent herein after provided, privilege taxes measured by the amount or volume of business done by the persons on account of their business activities and in the amount to be determined by the application of rates against gross proceeds of sales or gross income, as the case may be, as follows:

(a) At an amount equal to two (2) percent of the gross proceeds of sales or the gross income from the transient lodging business upon every person engaged or continuing within the city in the hotel or motel business. Gross proceeds of sales or gross income, for the purpose of this subsection, shall not include the leasing or renting of hotel or motel facilities to persons who reside in such units of facilities as their permanent or principle place of residence, provided that the units or facilities are occupied by the same persons for ninety (90) consecutive days or more. The first ninety (90) day period of any such lease or rental shall be subject to the tax imposed by this section. Room rentals paid by the United States Government, its departments or agencies are specifically excluded from this tax.

(b) At an amount equal to two (2) percent of the gross proceeds of sales or gross income from the business of every person engaged or continuing within the Town in the business of a restaurant.

(c) At an amount equal to two (2) percent of the gross proceeds of sales or gross income from the business of every person engaged or continuing within the Town in the business of a bar.

The tax imposed by this section shall be in addition to any tax imposed by section 8-2-3 and to all other licenses and taxes levied by law, whether as a condition precedent to engaging in any business taxable hereunder or for any other purpose.

Section 8-2-9 Tax cumulative.

The Tax imposed by the provisions of this article shall be cumulative and supplemental to all other taxes levied by law.

Section 2: Whereas, it is necessary for the preservation of the peace, health and safety of the Town of Jerome, Arizona, an emergency is declared to exist, and this ordinance shall become operative and in force from and after the date of August 1, 1982.


PASSED AND ADOPTED by the Mayor and Common Council of the Town of Jerome, Arizona, this 29th day of July, 1982

APPROVED this 29th day of July, 1982, by the affirmative vote of three fourths of ~~the~~ members of the Common Council of the Town of Jerome, Arizona.



JAMES N. KINSELLA, Mayor

ATTEST:



LEW CURRIER, Town Clerk

APPROVED AS TO FORM:



ROBERT S. PECHARICH, Town Attorney