

## ORDINANCE NO. 03-05

### **AN ORDINANCE OF THE CITY OF MARICOPA, ARIZONA, RELATING TO THE COLLECTION OF USE AND PRIVILEGE TAXES AND AUTHORIZING THE MAYOR OF THE CITY OF MARICOPA TO ENTER INTO AN INTERGOVERNMENTAL AGREEMENT WITH THE ARIZONA DEPARTMENT OF REVENUE CONCERNING THE COLLECTION OF USE AND PRIVILEGE TAXES.**

WHEREAS, the City of Maricopa has levied certain privilege and use taxes on business activity within the City as set forth in that certain document known as the *Tax Code of the City of Maricopa, Arizona*, and;

WHEREAS, the City is authorized pursuant to A.R.S. § 42-6001 and § 11-952 to contract with the Arizona Department of Revenue to provide for the orderly and uniform method of collection, administration, licensing and audits of transaction privilege and use taxes levied by a City;

NOW THEREFORE, BE IT ORDAINED BY THE MAYOR AND COUNCIL OF THE CITY OF MARICOPA, ARIZONA:

**Section 1:** The Mayor of the City of Maricopa is hereby authorized to enter into that certain "Intergovernmental Agreement between the State of Arizona Department of Revenue and a Program City" dated November 18, 2003, relating to the collection and administration of transaction privilege and use taxes.

**Section 2:** Because establishing a method for the collection of said taxes is vital to the well-being of the City and the preservation of the public peace, health and safety of the City of Maricopa, and because it may be necessary to enter into the Intergovernmental Agreement prior to the expiration of thirty days from the date of this Ordinance to ensure that a method of collection is in place by the effective date that the City begins levying taxes pursuant to the Tax Code of the City of Maricopa, Arizona, the Council hereby declares that an emergency exists and that, upon approval by three-quarters of the City Council, this Ordinance shall become effective immediately.

**Section 3:** If any section, subsection, sentence, clause, phrase or portion of this Ordinance or any part of the Intergovernmental Agreement adopted pursuant to thereto 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.

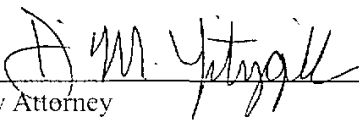
Approved this 18<sup>th</sup> day of November, 2003 by the affirmative vote of three-fourths of the members of the Common Council of Maricopa, Arizona.

  
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Mayor

ATTEST:

  
\_\_\_\_\_  
City Clerk

APPROVED AS TO FORM:

  
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City Attorney